

## SCHEDULE A.

### IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. ...	<i>Ad valorem.</i>	
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb.	
	„ sporting ...	1 0 „	
	Fire-arms and parts thereof ...	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Re- gulation Accoutrements and Uni- forms imported for private use by persons in the public service ...	<i>Ad valorem.</i>	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China ...	30 0 per cwt.	
	„ Common ...	28 0 „	
	„ Ruby, of all sizes ...	0 12 per lb.	
	„ Seed ...	0 10 „	
	„ Small, Scarlet, and Red ...	0 10 „	
	„ Coral (false) Moorzun ...	0 8 per corgie of 2,000 beads.	
	All other sorts of false Corals and Beads ...	<i>Ad valorem.</i>	
	Pearls, false, Bajerla ...	5 0 per lakh.	
	„ Boria ...	1 0 per thousand.	
	„ Jouria ...	8 0 per lakh.	
	„ Nathia ...	0 6 per thousand.	
	„ Tachea ...	0 12 „ „	
	„ Wattanah ...	10 0 per lakh.	
	All other sorts ...	<i>Ad valorem.</i>	
5	CABINET-WARE ...	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb.	
	„ Paraffine ...	0 8 „	
	„ Spermaceti ...	0 8 „	
	„ Composition and other sorts ...	0 5 „	
7	CARRIAGES ...	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME- KEEPERS ...	<i>Ad valorem.</i>	
9	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 „	
10	CORALS, REAL ...	<i>Ad valorem.</i>	
11	CORKS ...	1 8 per gross.	
12	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured ...	0 11 per lb.	
	„ In reels, or on cards of one hundred yards (and <i>pro rata</i> above and below)* ...	2 4 per gross reel.	
	„ Goa and Country ...	30 0 per cwt.	

Seven and a half per  
cent.

\* Exceeding this length to be charged in proportion.

## SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<b>COTTON—continued.</b>	<b>Rs. A.</b>	
	<b>Twist—</b>		
	Mule, under No. 15	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24	0 9 "	
	25 to 32	0 10 "	
	33 to 42	0 11 "	
	43 to 52	0 12 "	
	53 to 60	0 14 "	
	No. 70	0 15 "	
	80	1 0 "	
	90	1 1 "	
	100	1 2 "	
	110	1 3 "	
	120	1 4 "	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20	0 10 "	Three and a half per cent.
	30	0 11 "	
	40	0 13 "	
	50	0 15 "	
	Above 50	1 2 "	
	Turkey Red Twist, all kinds*	1 6 per lb.	}
	Twist, Orange, Red and other Colours*	0 15 "	
	<b>Piece Goods—</b>		
	<b>Grey—</b>		
	Mulls	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch	0 13 "	
	Other Jaconets	0 11 "	
	Shirtings, Madapollams and Prints	0 11 "	
	Long Cloths, Jeans, Domestic, Sheetings, Drills and T. Cloth	0 9 "	
	Other sorts	<i>Ad valorem.</i>	
	Cotton Rope	25 0 per cwt.	}
	Cotton Goods, other kinds	<i>Ad valorem.</i>	
13	<b>DRUGS AND MEDICINES—</b>		
	Acid, Sulphuric	0 3 per lb.	Seven and a half per cent.
	Alkali, Country (Sajee Khar)	2 0 per cwt.	
	Aloes, black	10 0 "	
	" Socotra	25 0 "	
	Alum	3 8 "	
	Arsenic	25 0 "	
	" China, Munseel	8 0 "	
	Assafœtida (Hing)	55 0 "	
	" Coarse (Hingra)	10 0 "	
	Brimstone, Flour	7 0 "	
	" Roll	6 0 "	
	" Rough	4 8 "	
	Camphor, Bhimsing (Barras)	50 0 per lb.	
	" Refined cake	65 0 per cwt.	
	" Crude in powder	50 0 "	
	Cassia Lignea	38 0 "	

\* Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.

# SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<b>DRUGS AND MEDICINES—continued.</b>	<b>Rs. A.</b>	
	Coova, red ...	<i>Ad valorem.</i>	
	Copperas, green ...	2 8 per cwt.	
	Quinine ...	<i>Ad valorem.</i>	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves ...	6 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
14	<b>DYEING AND COLOURING MATERIALS—</b>		
	Cochineal ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	" Persian ...	35 0 "	
	Gamboge Wood ...	20 0 "	
	Madder or Munjeet ...	10 0 "	
	Orchilla Weed ...	8 0 "	
	Saffron, Europe ...	16 0 per lb.	
	" Meadow, Soorunjun ...	10 0 per cwt.	
	" Persian ...	12 0 per lb.	
	" In cakes or lumps ...	5 0 "	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	<i>Ad valorem.</i>	
15	<b>FIREWORKS—</b>		
	China ...	30 0 per box of 133½ lbs.	
	Other sorts ...	<i>Ad valorem.</i>	
16	<b>FLAX, MANUFACTURES OF—</b>		
	Piece Goods ...	<i>Ad valorem.</i>	Five per cent.
	Other sorts, including linen thread	<i>Ad valorem.</i>	
17	<b>FRUITS AND VEGETABLES—</b>		
	Almonds, without shell ...	25 0 per cwt.	
	" with shell ...	10 0 "	
	Cajoo kernels ...	10 0 "	
	Cocoanuts ...	30 0 per thousand.	
	" kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 "	
	" Persian ...	12 0 "	
	Dates, dry, in bags ...	4 0 "	
	" wet, " ...	3 0 "	
	" " in pots ...	6 0 "	
	Figs, Europe ...	42 0 "	
	" Persian, dried ...	6 0 "	
	Garlic ...	4 0 "	
	Pistachio Nuts ...	14 0 "	
	Prunes, Bussorah ...	12 0 "	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis ...	12 0 "	
	" Monocka, Persian Gulf and Red Sea ...	7 0 "	
	" Malaga and Bloom ...	0 10 per lb.	
	" Other sorts ...	<i>Ad valorem.</i>	
	Walnuts, Akroot ...	5 0 per cwt.	
	Mangoes, dried ...	<i>Ad valorem.</i>	
	Prunes, Europe ...	<i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	<i>Ad valorem.</i>	

Seven and a half per cent.

Seven and a half per cent.



## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
18	GLASS AND GLASS-WARE—	Rs. A.	
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	"                    not Gilt ...	5 0     "	
	Glass, Broken ...	5 0 per cwt.	
	" China, of all colours ...	32 0 per 133½ lb.	
	" Crown, coloured ...	32 0 per 100 suppl. feet.	
	"     " of sizes ...	5 0 per 100 suppl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles which are free ...	<i>Ad valorem.</i>	
19	GUMS—		
	Gum, Ammoniac ...	10 0 per cwt.	
	" Arabic ...	16 0     "	
	" Bdellium, common Gum ...	5 0     "	
	" Benjamin ...	33 0     "	
	" Bysabole, coarse Myrrh ...	12 0     "	
	" Copal ...	65 0     "	
	" Frankincense or Olebanum..	9 0     "	
	" Gambier (or Kino) ...	8 0     "	
	" Myrrh ...	24 0     "	
	" Persian (false) ...	3 0     "	
	" Rosin ...	12 0     "	
	All other sorts ...	<i>Ad valorem.</i>	
20	GROCERIES NOT OTHERWISE DESCRIBED...	<i>Ad valorem.</i>	
21	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins ...	6 0     "	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	<i>Ad valorem.</i>	
22	INSTRUMENTS, MUSICAL ...	<i>Ad valorem.</i>	
23	IVORY AND IVORY-WARE—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0     "	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0     "	
	Tusks under ten lbs. ...	125 0     "	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0     "	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0     "	
	Ivory, Manufactures of ...	<i>Ad valorem.</i>	
24	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	
	" embossed ...	2 0     "	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	<i>Ad valorem.</i>	
25	LEATHER AND MANUFACTURES OF—		
	Leather ...	<i>Ad valorem.</i>	
	Boots and Shoes ...		
	Harness and Saddlery ...		
	Other sorts ...		

Seven and a half per cent.



## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR— Ale, Beer and Porter Cider and other fermented Liquors }  Spirits ...	Rs. A. ..... .....	{ One anna per Imperial Gallon.  Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines— Champagnes, Sparkling Wines and Liqueurs ...	.....	Rs. A. 1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts ...	.....	1 0 per ditto.
27	MATCHES— Lucifer and all other sorts ...	<i>Ad valorem.</i>	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF— Brass Beads, Googree, China ... " Old ... " Sheets, rolls very thin ... Copper, Australian Cake ... " Bolt ... " Brazier's ... " China Cash ... " Japan ... " Nails and Composition Nails ... " Old ... " Pigs and Slabs, Foreign ... " Sheet, Sheathing and Plate ... " Tiles, Ingots, Cakes and Bricks ... " China, White Copper-ware ... " Foil Dauk-pana, China ... " " " Europe ... All other kinds ...	0 12 per thousand. 35 0 per cwt. 80 0 " 41 0 " 43 0 " 43 0 " 28 0 " 41 0 " 43 0 " 40 0 " 38 0 " 43 0 " 40 0 " 1 4 per lb. 3 0 per book of 100 leaves. 4 0 " <i>Ad valorem.</i>	Seven and a half per cent.

## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	METALS, &c.— <i>continued.</i>	Rs. A.	
	Iron, Angle and T Iron ...	<i>Ad valorem.</i>	} One per cent.
	„ Beams, Pillars, Girders and Bridge-work ...	<i>Ad valorem.</i>	
	„ Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	„ Hoop, Plate and Sheet ...	100 0 „	
	„ Nails, Rivets and Washers ...	10 0 per cwt.	
	„ Nail Rod ...	90 0 per ton.	
	„ Old ...	2 8 per cwt.	
	„ Pig ...	40 0 per ton.	
	„ Rod, Round, British, under half inch diameter ...	105 0 „	
	„ Rod, Round, British, exceeding half inch diameter ...	80 0 „	
	„ Swedish, Flat and Square ...	120 0 „	
	„ Rice Bowls ...	3 0 per set of ten.	
	„ „ „ ...	1 8 per set of six.	
	„ Galvanised ...	<i>Ad valorem.</i>	
	„ Other sorts, except Anchors, Cables and Kentledge, which are free ...	<i>Ad valorem.</i>	
	Lametta, Double reels ...	4 8 per score.	
	„ Single „ ...	2 4 „	
	Lead, Pig ...	10 0 per cwt.	
	„ Pipes ...	13 8 „	
	„ „ tinned ...	16 0 „	
	„ Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 „	} Seven and a half per cent.
	Ore Galena ...	13 0 „	
	Gold leaf, Europe ...	4 0 per 100 leaves.	
	Mock Gold leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	„ „ China ...	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts ...	35 0 per cwt.	
	„ ditto old ...	30 0 „	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 „	
	„ Plate and other shapes ...	11 0 „	
	„ Sheet or Zinc Sheathing ...	15 0 „	
	Steel, Blistered ...	9 0 „	
	„ British ...	9 0 „	
	„ Cast ...	25 0 „	
	„ Spring ...	10 0 „	
	„ Swedish ...	10 0 „	
	Tin, Block ...	45 0 „	
	„ Plates ...	12 8 „	
	Wire, Brass ...	0 8 per lb.	
	„ Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	
	„ Copper ...	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	<i>Ad valorem.</i>	



## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred ...	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 "	} Five per cent.
	" Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldiva and Laccadive ...	10 0 per cwt.	}
	" Yarn of all kinds ...	9 0 "	
	Cordage, Hemp, Europe ...	18 0 "	
	" Manilla ...	20 0 "	
	Dammer " ...	5 0 "	
	Pitch, American and Europe ...	13 0	} per barrel not exceeding three cwt. and <i>pro rata</i> above and below.
	" Coal ...	4 8	
	Tar, American ...	13 0	} Ditto ditto.
	" Coal ...	6 8	
	" Swedish and Archangel ...	14 0	
	Twine, Europe, Sail ...	0 8 per lb.	
	All other sorts, except Oakum, which is free ...	<i>Ad valorem.</i>	
31	OILS—		
	Cardamom ...	10 0 per lb.	} Seven and a half per cent.
	Cassia ...	4 0 "	
	Cinnamon, Ceylon ...	10 0 "	
	Cocoanut ...	20 0 per cwt.	
	Earth ...	10 0 "	
	Grass ...	2 0 per lb.	
	Jingelea or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 12 per Impl. gal.	
	Linseed, Country ...	18 0 per cwt.	
	" Europe ...	2 4 per Impl. gal.	
	Naphtha ...	30 0 per cwt.	
	Otto, of sorts ...	20 0 per ounce.	
	Sandalwood ...	8 0 per lb.	
	Sorrel ...	20 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Whale and Fish ...	15 0 per cwt.	
	Wood ...	15 0 "	
	All other sorts, except Cocum and Slush Fat, which are free ...	<i>Ad valorem.</i>	
32	OIL AND FLOOR CLOTH ...	<i>Ad valorem.</i>	Five per cent.
33	OPIMUM ...	...	} Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		
	Ochre, all colours ...	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts ...	12 0 "	
	Composition Paint and Patent Driers ...	30 0 "	



## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS— <i>continued.</i>	Rs. A.	
	Prussian Blue, China ...	0 8 per lb.	} Seven and a half per cent.
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 } per box of	
	" Macao ...	30 0 } 90 bundles.	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	} Five per cent.
	Rose Flowers, Dried ...	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	
38	PORCELAIN AND EARTHEN-WARE ...	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ..	0 9 per lb.	} Seven and a half per cent.
	Beef ...	{ 60 0 per tierce of three cwt.	
		{ 40 0 per barrel of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	{ 50 0 per tierce of three cwt., and	
		{ 34 0 per barrel of two cwt.	
	Shark Fins ...	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" " Persian ...	0 12 "	
	" " Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free ...	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron ...	<i>Ad valorem.</i>	} One per cent.
	Steel Rails and other articles intended for the permanent way of railways ...	<i>Ad valorem.</i>	
	Other sorts ...	<i>Ad valorem.</i>	
			Seven and a half per cent.

## SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATANS AND CANES—	Rs. A.	
	Canes, Malacca ...	1 0 per dozen.	} Seven and a half per cent.
	Ratans ...	7 0 per cwt.	
	All other sorts ...	<i>Ad valorem.</i>	
42	SALT—		
	imported from any place whether within or without British India,		Rs. A.
	(a) into British Burma ...	... ..	0 8 per maund.
	(b) into the territories under the government of the Lieutenant Governor of Bengal ...	... ..	3 4 "
	(c) into any other part of British India ...	... ..	1 13 "
43	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	}
	Anise, Europe ...	28 0 "	
	Assalia ...	7 0 "	
	Cajoo ...	3 0 "	
	Castor ...	4 8 "	
	Cummin ...	12 0 "	
	" Black ...	5 0 "	
	Esubgool ...	5 0 "	
	Linseed ...	5 0 "	
	Methee ...	5 0 "	
	Mustard ...	4 8 "	
	Quince, Seed or Badana ...	50 0 "	
	Rape or Sursee ...	4 8 "	
	Sawjeerah ...	25 0 "	
	Tookmeria ...	7 0 "	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	<i>Ad valorem.</i>	
44	SHELLS—		
	Chanks, "large shells," for Cameos	10 0 per hundred.	} Seven and a half per cent.
	" White, Live ...	6 0 "	
	" " Dead ...	3 0 "	
	Cowdas, Mozambique and Zanzibar	3 0 "	
	" from other places ...	0 8 "	
	Cowries—		
	Bazar, Common ...	4 0 per cwt.	
	Maldive ...	16 0 "	
	Sunkley ...	40 0 "	
	Yellow, Superior Quality ...	8 0 "	
	Mother o'Pearl ...	8 0 "	
	Tortoise Shell ...	6 0 per lb.	
	" Nuck ...	1 0 "	
	Nuckla and other sorts ...	<i>Ad valorem.</i>	
45	SILK—		
	Floss ...	8 0 per lb.	}
	Raw, Charon and Cochin-China ...	4 0 "	
	" Mathow ...	1 12 "	
	" Other kinds of China ...	7 0 "	
	" Persian ...	5 0 "	
	" Punjum and Cutchra ...	1 12 "	
	" Siam ...	4 0 "	



## SCHEDULE A.

## IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<b>SILK—continued.</b>	Rs. A.	
	Sewing Thread, China ...	8 0 per lb.	} Seven and a half per cent.
	Other sorts ...	<i>Ad valorem.</i>	
	Silk Piece Goods of sorts ...	<i>Ad valorem.</i>	Five per cent.
46	SOAP ...	<i>Ad valorem.</i>	} Seven and a half per cent.
47	<b>SPICES—</b>		
	Aloe Wood ...	3 0 per lb.	
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, White, Sheverdhun ...	18 0 „	
	„ all other kinds ...	4 0 „	
	„ in husk ...	2 0 per thousand.	
	Cassia Buds, Nagkessur, China ...	0 8 per lb.	
	Chillies, Dried ...	8 0 per cwt.	
	Cloves ...	12 0 „	
	„ in Seeds, Nurlavung ...	8 0 „	
	Mace ...	0 9 per lb.	
	„ false ...	10 0 per cwt.	
	Nutmegs ...	0 10 per lb.	
	„ in Shell ...	0 6 „	
	„ Wild ...	12 0 per cwt.	
	Pepper, Black and Long ...	14 0 „	
	„ White ...	25 0 „	
	All other kinds ...	<i>Ad valorem.</i>	
48	STATIONERY OTHER THAN PAPER ...	<i>Ad valorem.</i>	
49	<b>SUGAR AND SUGAR-CANDY—</b>		
	Sugar-Candy, China ...	20 0 per cwt.	
	„ Loaf ...	23 0 „	
	„ Soft ...	12 0 „	
	All other sorts of Saccharine Produce ...	<i>Ad valorem.</i>	
50	TEA ...	1 0 per lb.	
51	<b>TOBACCO—</b>		
	Manufactured ...	<i>Ad valorem.</i>	
	Unmanufactured ...	<i>Ad valorem.</i>	
	Articles, such as Pipes, &c., used in consumption of ...	<i>Ad valorem.</i>	
52	TOYS AND REQUISITES FOR ALL GAMES...	<i>Ad valorem.</i>	
53	<b>UMBRELLAS—</b>		
	Cotton, Steel Ribs ...	0 13 each.	
	„ Cane Ribs ...	0 11 „	
	„ China Paper Kett als ...	45 0 per box of 110	
	All other sorts ...	<i>Ad valorem.</i>	
54	<b>WOOLLEN GOODS—</b>		
	Piece Goods ...	<i>Ad valorem.</i>	
	Braid ...	} <i>Ad valorem.</i>	
	Other sorts ...		
			Five per cent.
			Seven and a half per cent.



## SCHEDULE B.

### EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	COTTON GOODS— Piece Goods— Baftahs ... Gurrah ... Khurwah ... Mamoodie ... Mirzapore Chintz ... Patna ... Shans ... Tunjeeb, Oudh ... Other sorts ... Twist, Country, No. 10 ... " " " 20 ... " " " 30 ... " Hand Spun ... All other kinds of Cotton Goods ...	30 0 per score. 20 0 " 25 0 " 32 0 " 15 0 " 30 0 " 40 0 " 26 0 " <i>Ad valorem.</i> 0 7 per lb. 0 9 " 0 10 " 0 5 " <i>Ad valorem.</i>	Three per cent.
2	GRAIN OF ALL SORTS ...	.....	Three annas per maund.
3	HIDES AND SKINS, TANNED— Hides— Buffaloe, Country, Tanned ... Cow " ... Skins— Goat and Sheep ... Lamb ... Any other sorts of Hides and Skins ...	70 0 per score. 50 0 "  10 0 " 5 0 " <i>Ad valorem.</i>	Three per cent.
4	INDIGO ...	.....	Three rupees per maund.
5	LAC— Button ... Dye ... Seed ... Shell ... Stick ... Other sorts ...	28 0 per cwt. 45 0 " 20 0 " 28 0 " 16 0 " <i>Ad valorem.</i>	Four per cent.
6	OILS— Castor ... Cocoanut ... Fish ... Grass ... Jingeely or Teel ... Linseed ... Mhowa ... Mustard ... Poppy ... Rape or Sursee ... Sandalwood ... Other sorts ...	16 0 per cwt. 20 0 " 15 0 " 2 0 per lb. 20 0 per cwt. 18 0 " 12 0 " 16 0 " 20 0 " 16 0 " 8 0 per lb. <i>Ad valorem.</i>	Three per cent.

## SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
7	SEEDS—		
	Castor Seed (Erundee) ...	4 8 per cwt.	} Three per cent.
	Coriander Seed ...	4 0 "	
	Cummin Seed ...	12 0 "	
	" Black (Caleejeera) ...	5 0 "	
	Ground Nuts, with shell ...	5 0 "	
	" without shell ...	6 0 "	
	Jingeely or Teel Seed ...	6 0 "	
	Linseed ...	5 0 "	
	Methce Seed ...	5 0 "	
	Mustard Seed ...	4 8 "	
	Poppy Seed ...	5 8 "	
	Rape or Sursee Seed ...	4 8 "	
	Other sorts ...	<i>Ad valorem.</i>	
8	SPICES—		
	Aloe Wood ...	3 0 per lb.	} Three per cent.
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" Large, Bastard ...	40 0 "	
	Chillies, Dried ...	8 0 "	
	Ginger, Dry (Rough), Malabar ...	10 0 "	
	" " Bengal ...	7 0 "	
	" (Scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	<i>Ad valorem.</i>	

## SCHEDULE C.

(See section 9.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs ...	So much as has not been repealed.
" VI of 1844 ...	Madras Customs ...	So much of schedules A and B as has not been repealed.
" I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
" XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
" XXIX of 1857 ...	Bombay Land Customs ...	So much of section two as has not been repealed.
" XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.



## SCHEDULE C—continued.

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words “either by sea or”
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

## ACT No. XIV OF 1871.

*An Act for the further amendment of the Consolidated Customs Act.*

For the further amendment of the Consolidated Customs Act (No. VI of 1863); It is hereby enacted as follows :—

1. Section twenty-three of the said Act shall be deemed to authorize and to have always authorized the Governor General in Council to prohibit or restrict the importation or exportation, by sea or by land, or both by sea and by land, of any particular class of goods.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the form in the schedule to this Act annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. All goods found on board any boat in excess of the boat-note or Custom-house pass, whether such goods are intended to be landed or to be shipped on board any vessel, shall be liable to confiscation.

4. This Act shall be read with and taken as part of the Consolidated Customs Act.

## SCHEDULE.

## FORM OF BONDED WAREHOUSE WARRANT.

(See section 2.)

I do hereby certify that \_\_\_\_\_ have deposited in the Warehouse of \_\_\_\_\_ the undermentioned goods \_\_\_\_\_ which goods, the \_\_\_\_\_ engage on demand, after payment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said \_\_\_\_\_ or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

WHITLEY STOKES,  
Secy. to the Govt. of India.



The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XV OF 1871.

## THE BROACH THÁKURS' RELIEF ACT.

### CONTENTS.

Preamble.

#### SECTION.

#### I.—PRELIMINARY.

1. Short title.
2. Interpretation-clause.

#### II.—VESTING ORDER.

3. Power to vest management of thákur's property in officer appointed by Local Government.
4. Effect of order.  
Bar of suits against thákur.  
Thákur freed from arrest,  
and his moveable property from attachment for prior debts.  
Cessation of his power to alienate.  
Immoveable property freed from attachment.

#### III.—DUTIES OF MANAGER.

5. Manager to receive rents and profits,  
and pay therefrom the Government demand,  
an annual sum for maintenance of the thákur and his heir,  
costs of repairs and improvements,  
costs of management,  
and the debts and liabilities.

#### IV.—SETTLEMENT OF DEBTS.

6. Notice to claimants against thákur.  
Copies of notice to be exhibited.
7. Claim to contain full particulars.  
Documents to be given up.  
Entries in books.  
Exclusion of documents not produced.
8. Debt or liability not duly notified, to be barred.  
Provision for admission of claim within further period of nine months.
9. Determination of debts and liabilities.
10. Appeal.
11. Scheme for settlement of debts and liabilities.  
Power to return scheme for revision.
12. Restoration of thákur to his property.  
Revival of barred proceedings and debts.

#### V.—POWERS OF MANAGER.

13. Power to call for further particulars.
14. Power to summon witnesses and compel production of documents.
15. Power to administer oaths.
16. Investigation to be deemed a judicial proceeding.  
Statements of persons examined, to be evidence.

## SECTION.

17. Manager to have powers of a Collector.  
Power to remove mortgagee in possession.
18. Power to lease.
19. Power to raise money by mortgage or sale.  
Manager's receipts.

## VI.—MISCELLANEOUS.

20. Power to make rules.
  21. Power to appoint new Managers.
  22. Managers to be public servants.
  23. Bar of suits.
  24. Petitions, &c., under Act exempt from Court fees.
  25. Saving of jurisdiction of Courts in Broach in respect of certain suits.
  26. Amendment of Bombay Act VI of 1862.
- SCHEDULE.

## AN ACT TO RELIEVE FROM INCUMBRANCES THE ESTATES OF THAKURS IN BROACH.

Whereas the majority of the Thákurs in Broach are in debt, and their immoveable property is subject to mortgages, charges and liens; and whereas it is expedient to provide for their relief in manner hereinafter appearing; It is hereby enacted as follows:—

## I.—PRELIMINARY.

Short title. 1. This Act may be called "The Broach Thákurs' Relief Act."

Interpretation-clause. 2. In this Act—  
'thákur' means a person mentioned in the schedule hereto annexed, and  
'heir' means the person for the time being entitled as heir to a thákur.

## II.—VESTING ORDER.

3. Whenever, within twelve months after the passing of this Act, any thákur, or (when such thákur is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

or the person who would be heir to such thákur if he died intestate,

or (when such person is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

applies in writing to the Governor of Bombay in Council, stating that the thákur is subject to, or that his immoveable property is charged with, debts or liabilities other than debts due, or liabilities incurred, to Government, and requesting that the provisions of this Act be applied to his case,

the Governor of Bombay in Council, may by order published in the Bombay Government Gazette, appoint an officer (hereinafter called the Manager), and vest in him the management of the immoveable property of or to which the thákur is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on the thákur or his heir during the continuance of such management.

Effect of order. 4. On such publication, the following consequences shall ensue:—

*first*, all proceedings in respect to such debts or Bar of suits against liabilities which may then be thákur. pending in any Civil Court in British India, shall be barred; and all processes, executions and attachments for or in respect of such debts and liabilities shall become null and void;

*secondly*, so long as such management continues, Thákur freed from the thákur and his heir shall arrest, not be liable to arrest for or in respect of the debts and liabilities to which the thákur was immediately before the said publication subject, or with which his immoveable property or any part thereof was then charged, other than debts due, or liabilities incurred, to Government;

nor shall their moveable property be liable to and his moveable pro. attachment or sale, under perty from attachment process of any Civil Court for prior debts. in British India, for or in respect of such debts and liabilities other than as aforesaid; and

*thirdly*, so long as such management continues, Cessation of his power (a) the thákur and his to alienate. heir shall be incompetent to mortgage, charge, lease or alienate their immoveable property or any part thereof, or to grant valid receipts for the rents and profits arising or accruing therefrom;



and (b) such property shall be exempt from Immoveable property attachment or sale under freed from attachment. such process as aforesaid, except for or in respect of debts due, or liabilities incurred, to Government.

### III.—DUTIES OF MANAGER.

5. The Manager shall, during his management Manager to receive of the said property, receive rents and profits, and recover all rents and profits due in respect thereof; and shall, upon receiving such rents and profits, give receipts for the same.

From the sums so received, he shall pay—

*first*, the Government revenue, and all debts or and pay therefrom the liabilities for the time being Government demand, due or incurred to Government in respect of the said property:

*secondly*, such annual sum as appears to the an annual sum for Governor of Bombay in maintenance of the thákur and his heir, Council requisite for the maintenance of the thákur, his heir and their families:

*thirdly*, the costs of such repairs and improvements, costs of repairs and improvements, appear necessary to the Manager and are approved by the Governor of Bombay in Council,

and the residue shall be applied in discharge of the costs of management, costs of the management, and in settlement of such debts and liabilities of the thákur and his heir and their and the debts and liabilities, immoveable property, as may be established under the provisions hereinafter contained.

### IV.—SETTLEMENT OF DEBTS.

6. On the publication of the order vesting in Notice to claimants him the management of the against thákur. said property, the Manager shall publish in the Bombay Government Gazette a notice in English and Gujaráthí, calling upon all persons having claims against the thákur or his immoveable property to notify the same in writing to such Manager within three months from the date of the publication.

He shall also cause copies of such notice to be Copies of notice to be exhibited at the Mámlatdárs' exhibited. Kachahrís in the District or Districts in which the said property lies and at such other places as the Manager thinks fit.

7. Every such claimant shall, along with his Claim to contain full claim, present full particulars particulars. thereof.

Every document on which the claimant founds his Documents to be given claim, or on which he relies up. in support thereof, shall be delivered to the Manager along with the claim.

If the document be an entry in any book, the Entries in books. claimant shall produce the book to the Manager, together with a copy of the entry on which he relies. The Manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

If any document in the possession or under the Exclusion of docu- control of the claimant is ments not produced. not delivered or produced by him to the Manager along with the claim, the Manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

8. Every debt or liability (other than debts Debt or liability not due, or liabilities incurred, to duly notified, to be barred. Government) to which the thákur is subject, or with which his immoveable property or any part thereof is charged, and which is not duly notified to the Manager within the time and in manner hereinbefore mentioned, shall be barred:

Provided that, when proof is made to the Manager that the claimant was Provision for admission of claim within further period of nine months. unable to comply with the provisions of sections six and seven, the Manager may admit such claim within the further period of nine months from the expiration of the said period of three months.

9. The Manager shall, in accordance with the Determination of debts rules to be made under this and liabilities. Act, determine the amount of the debts and liabilities due to the several creditors of the thákur and persons holding mortgages, charges or liens on the said property or any part thereof.

10. An appeal against any refusal, admission Appeal. or determination under sections seven, eight or nine shall lie, if preferred within six weeks from the date of such determination, to the Commissioner of Division to whom the Manager is subordinate, and the decision of such Commissioner, or of the Manager if no such appeal has been so preferred, shall be final.

11. When the total amount of such debts and Scheme for settlement liabilities has been finally of debts and liabilities. determined, the Manager shall prepare and submit to the Governor of Bombay in Council, a schedule of such debts and liabilities, and a scheme for the settlement thereof; and such scheme, when approved by the Governor of Bombay in Council, shall be carried into effect.

Until such approval is given, the Governor of Bombay in Council may, as Power to return often as he thinks fit, send scheme for revision. back such scheme to the Manager for revision, and direct him to make such further enquiry as may be requisite for the proper preparation of the scheme.

Restoration of thákur 12. When all such debts to his property. and liabilities have been discharged,

or if, within six months after the publication of the order mentioned in section three, the Governor of Bombay in Council thinks that the provisions of this Act should not continue to apply to the case of the thákur or his heir,



the thākūr or his heir shall be restored to the possession and enjoyment of his immoveable property, or of such part thereof as has not been sold by the Manager under the power contained in section nineteen, but subject to the leases and mortgages (if any) granted and made by the Manager under the powers hereinafter contained.

Where the thākūr or his heir is so restored under the circumstances mentioned in the second clause of this section, the proceedings, processes, executions and attachments mentioned in section three (so far as they relate to debts and liabilities not settled by the Manager), and the debts and liabilities barred by section eight, shall be revived, and any mortgagee dispossessed under section seventeen shall be reinstated unless his claim under the mortgage has been satisfied;

and in calculating the periods of limitation applicable to such revived proceedings and to suits to recover and enforce such revived debts and liabilities, the time intervening between such restoration and the publication of the order mentioned in section three shall be excluded.

#### V.—POWERS OF MANAGER.

13. The Manager may, from time to time, call for further and more detailed particulars of any claim preferred before him under this Act, and may at his discretion refuse to proceed with the investigation of the claim until such particulars are supplied.

14. For the purposes of this Act, the Manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

15. The Manager may administer an oath in such form as he thinks fit to any person examined before him touching the matters to be enquired into under this Act.

16. Every investigation conducted by the Manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

And every statement made by any person examined by or before the Manager with reference to such investigation, whether upon oath or otherwise, shall be taken to be evidence within the meaning of the same Code.

17. The Manager shall have, for the purpose of realizing and recovering the rents and profits of the said immoveable property, the same powers as a Collector possesses under the law for the time being in force for the realization and recovery of land-revenue due to Government.

And if such property, or any part thereof, be in the possession of any mortgagee, the Manager may apply to the Court of the

District Judge within whose jurisdiction the property is situate, and such Court shall cause the same to be delivered to the Manager as if a decree therefor had been made in his favour; but without prejudice to the mortgagee preferring his claim under the provisions hereinbefore contained.

18. Subject to the rules made under section twenty, the Manager shall have power to demise all or any part of the said property, for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of any fine or fines, or without fine, and reserving such rents and under such conditions as may be agreed upon.

19. The Manager, with the previous assent of the Governor of Bombay in Council, shall have power to raise any money which may be required for the settlement of the debts and liabilities (other than as aforesaid) to which the thākūr is subject, or with which his immoveable property or any part thereof is charged,

by demising by way of mortgage the whole or any part of such property for a term not exceeding twenty years from the said publication,

or by selling, with the previous consent of the thākūr and of the person (being of full age) who would be his heir if he died intestate, by public auction or by private contract, and upon such terms as the Manager thinks fit, such portion of the same property as may appear expedient.

And no mortgagee advancing money upon any mortgage made under this section, shall be bound to see that such money is wanted or that no more than is wanted is raised.

And the receipt of the Manager for any monies paid to him upon any mortgage or sale made under this section, or for any rents or profits received by him under section five, shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

The power to mortgage conferred by this section shall not be exercisable until six months have elapsed from the publication of the order mentioned in section three.

#### VI.—MISCELLANEOUS.

20. The Governor of Bombay in Council may, from time to time, make rules consistent with this Act in all matters connected with its enforcement.

Such rules, when published in the Bombay Government Gazette, shall have the force of law.

21. Whenever the Governor of Bombay in Council thinks fit, he may appoint any officer to be a Manager in the stead of any Manager appointed under this Act; and thereupon the management then vested under this Act in the former Manager shall become vested in the new Manager.

Every such new Manager shall have the same powers as if he had been originally appointed.

22. Every Manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

23. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bonâ fide* pursuant to this Act.

24. No petition, application, memorandum of appeal or other proceeding under this Act, shall be chargeable under the Court Fees Act, 1870.

25. Nothing in this Act precludes the Courts of Broach, having jurisdiction in suits relating to the succession to or rights of persons claiming maintenance from any immovable property brought under the operation of this Act, from entertaining and disposing of such suits; but to all such suits the Manager of such property shall be made a party.

26. And whereas doubts have been raised as to the validity of Bombay Amendment of Bombay Act VI of 1862. Act No. VI of 1862 (*for the amelioration of the condition of Talookdars in the Ahmedabad Collectorate, and for their relief from debt*) so far as it purports to affect the High Court of Judicature at Bombay, for the purpose of precluding such doubts, it is hereby further enacted that the said Act, so far as it purports to affect the said High Court, shall be deemed to be and to have been valid.

#### SCHEDULE.

The Thákur of Ahmód.  
The Thákur of Saród.  
The Thákur of Kerwára.  
The Thákur of Dehej.  
The Thákur of Janiádra.

WHITLEY STOKES,  
*Secy. to the Govt. of India.*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information:—

ACT No. XVI OF 1871.

## THE BURMESE STEAMER SURVEY ACT.

### CONTENTS.

#### PREAMBLE.

#### SECTION.

#### I.—Preliminary.

1. Short title.  
Local extent.  
Commencement.
2. Interpretation-clause.

#### II.—Survey of Steamers.

3. Certain Steam Vessels liable to be surveyed twice a year.
4. Government to appoint Surveyors.
5. Authority to Surveyors to go on board Steamers for the purpose of surveying.
6. Surveyors when to grant Certificate and Declaration.
7. No clearance to be given to a Steamer for a voyage for which she has not got a Certificate.
8. Special survey may be ordered by Government on any British Steamer.
9. Rules as to mode and time of conducting survey.
10. Fees to be paid for every survey made.
11. Certificates to be hung up in conspicuous part of vessel.
12. Certificates to be in force only six months and to be delivered up when expired or revoked.  
Provision in case of vessels absent from Port when Certificate expires.
13. Certificate and Declaration may be cancelled by Government.
14. Power to order a second survey.

#### Explosions.

15. Power to investigate causes of explosions.

#### III.—Examinations and Certificates of Engineers.

16. Examinations to be instituted for Engineers.
17. Examiners and Rules of Examination.
18. Certificates of Competency.
19. Certificates of Service.
20. No Certificate of Survey if vessels have not a Certificated Engineer.
21. Power to exempt private Steam Vessels.
22. Withdrawal of Certificate.
23. English Certificates to be available.
24. Certificates to be made in duplicate.
25. Copy of Certificate to be delivered.



## IV.—Penalties.

## SECTION.

26. Hindering survey or withholding required information.
27. Leaving without Certificate and Declaration.
28. Master who is a licensed Pilot attempting to take his ship out of port without Certificate.
29. Receiving unlawful fees, &c., for making a survey.
30. Neglect to hang up Certificate and Declaration.
31. Refusal to comply with requirements of section 12.
32. Plying without Certificated Engineer.
33. Offences under this Act by whom to be tried.

SCHEDULE A (Surveyors' Certificate and Declaration).

SCHEDULE B (Rates of fees).

## AN ACT FOR THE SURVEY OF STEAM VESSELS PLYING WITHIN BRITISH BURMA.

WHEREAS it is expedient to provide for the survey of Steam Vessels plying within British Burma; It is hereby enacted as follows:—

## I.—Preliminary.

1. This Act may be called "The Burmese Short title. Steamer Survey Act."

It extends only to the territories under the administration of the Chief Commissioner of British Local extent. Burma; and

It shall come into force at the expiration of one month from the passing Commencement. thereof.

Interpretation-clause. 2. In this Act—

"Chief Commissioner" means the Chief Commissioner of British Burma, and

"Surveyors" includes any Surveyor acting alone when authorised by the Chief Commissioner under the provisions of this Act.

## II.—Survey of Steamers.

3. Every Steam Vessel plying on any of the rivers or waters of British Burma, except Steam Vessels plying between some Port within the said Provinces and some Port not in British India, shall be liable to be surveyed twice in every year, in the manner hereinafter prescribed.

4. The Chief Commissioner may appoint for the purposes of this Act any Ports in British Burma to be ports of survey, and fit and proper persons to be Surveyors.

5. The said Surveyors, in the execution of their duties, may go on board any Steam Vessel liable to be surveyed under this Act, as soon as reasonably may be after the arrival of such Steam Vessel in the Port of Rangoon or any other Port of survey, and not so as unnecessarily to hinder the loading or unloading of such Steam Vessel, or to detain or delay her from proceeding on any voyage or service, and may inspect such Steam Vessel or any part thereof, and any of the machinery, equipments, or articles on board thereof.

The Owner, Master and Officers serving on board such vessel shall be bound to afford to the Surveyors all reasonable facilities for such inspection or survey, and to afford them all such information respecting such vessel and her machinery and equipments, or any part thereof respectively, as they may reasonably require.

6. When any survey is made under this Act, the Surveyors making such survey shall forthwith, if satisfied that they can with propriety do so, and on payment by the Owner or Master of the ship surveyed of the fees hereinafter mentioned, give him a certificate and declaration signed by them and framed as nearly as the circumstances of each case will admit in the form set forth in schedule A hereto annexed.

7. No Officer of Customs shall grant a clearance nor shall any Pilot be assigned to any Steam Vessel, liable to be surveyed under this Act, which has not been duly furnished with a certificate and declaration under the provisions of this Act applicable to the voyage on which she is about to proceed, or the service on which she is about to be employed.

If any Steam Vessel liable to be surveyed under this Act leaves or attempts to leave any Port of survey without such certificate and declaration, any Officer of Customs or any Pilot on board such Vessel may detain her until she is duly furnished with such certificate and declaration.

8. The Chief Commissioner may give special direction to the Surveyors under this Act for the survey by them of any British Steamer lying in any Port of survey and plying between such Port and any other Port or Ports, and the provisions of this Act shall apply (so far as the same are applicable) to every vessel so specially directed to be surveyed, and the Owner, Master and Officers thereof.

9. The Chief Commissioner may frame rules consistent with this Act as to—

- Rules as to mode and time of conducting survey.
- (a) the manner in which the surveys shall be made,
  - (b) the times and places of such surveys, and
  - (c) the duties of the Surveyors.

10. For every survey made under this Act the Owner or Master of the Steam Vessel surveyed shall pay to each of the Surveyors

Fees to be paid for every survey made.

making the same a fee, calculated on the tonnage of the vessel according to the rates in schedule B hereto annexed.

**11.** Each certificate and declaration granted by Surveyors under this Act shall be hung up, and remain at all times suspended in some conspicuous part of the vessel for which the same is granted, where the same may be easily read.

**12.** No certificate or declaration shall be in force for the purposes of this Act after the expiration of six months from the date thereof; provided that if any Steam Vessel is not in any Port of survey when her certificate and declaration expire, no penalty shall be incurred for the want of a certificate and declaration, until she first begins to ply, or is about to ply after her next subsequent arrival at some Port of survey.

The Chief Commissioner may require any certificate and declaration which has expired or has been revoked or cancelled to be delivered up as may be directed.

**13.** The Chief Commissioner may revoke and cancel any certificate and declaration granted under this Act in any case in which he has reason to believe—

(1) that the certificate and declaration of the sufficiency and good condition of the hull, equipments, and machinery of any Steam Vessel, or either of them have been fraudulently or erroneously given or made, or,

(2) that such certificate and declaration have otherwise been issued upon false or erroneous information, or,

(3) that since the giving and making of such certificate and declaration the hull, equipments, or machinery of such ship have sustained any injury or are otherwise insufficient.

And in every such case the Chief Commissioner may, if he thinks fit, require the Owner or Master to have such Steam Vessel again surveyed as herein provided.

**14.** If any Steam Vessel is surveyed under the provisions of this Act, and if the Surveyors decline to give any certificate or declaration or give a certificate or declaration with which the Owner or Master of the Steam Vessel is dissatisfied, the Chief Commissioner may, on the application of such Owner or Master, appoint two other competent Surveyors to survey the said Steam Vessel.

The Surveyors so appointed shall forthwith survey the said Steam Vessel, and shall either decline to give any certificate and declaration, or shall give such certificate and declaration as under the circumstances may seem to them proper.

Every survey made under this section shall be made subject to all the provisions and rules both as to the payment of fees and otherwise which are applicable to surveys made in ordinary cases under this Act.

If the Surveyors appointed under this section unanimously refuse to give any certificate and

declaration or agree as to the terms of their certificate and declaration, such refusal or such certificate and declaration shall be final and conclusive; but if they do not agree, the refusal originally made, or the certificate and declaration originally granted by the Surveyors who surveyed the said Steam Vessel in the first instance, shall remain in force.

#### *Explosions.*

**15.** Whenever any explosion occurs on board of any Steam Vessel subject to this Act, the Chief Commissioner may, if he thinks fit, direct that an investigation of the cause of such explosion be made by such person or persons as he thinks fit.

Such person or persons may enter into and upon such Steam Vessel with all necessary workmen and labourers, and remove any portion of such Steam Vessel, or of the machinery thereof, for the purpose of such investigation, and shall report the cause of such explosion.

#### *III.—Examinations and Certificates of Engineers.*

**16.** Examinations shall be instituted for persons who intend to become Engineers of Steamers, or who wish to procure Certificates of Competency hereinafter mentioned.

**17.** The Chief Commissioner shall, from time to time, nominate two or more competent persons for the purpose of examining the qualifications of the applicants for examination, and may make rules for the conduct of such examinations, and as to the qualifications to be required, and the fees to be paid by all applicants for examination.

**18.** The Chief Commissioner shall deliver to every applicant who is reported by the Examiners to have passed the examination satisfactorily, a certificate (hereinafter called a "Certificate of Competency") to the effect that he is competent to act as Engineer.

**19.** Every person who, before the passing of this Act, has served for a period of not less than one year as first or only Engineer in any Steam Vessel, or who has attained or shall attain the rank of First Class Assistant Engineer in the Service of Her Majesty, shall be entitled to a Certificate of Service.

Each of such Certificates of Service shall contain particulars of the name and of the length and nature of the previous service of the person to whom it is delivered.

And the Chief Commissioner shall deliver such Certificates of Service to the various persons so respectively entitled thereto, upon their proving themselves to have attained such rank, or to have served as aforesaid; and, upon their giving a full and satisfactory account of the particulars aforesaid and on payment of such fees as the Chief Commissioner shall, by an order published in the local official Gazette, from time to time direct.

**20.** No Certificate of Survey under this Act, shall be granted for any Steam Vessel, unless it has as its Engineer an Engineer possessing a Certificate of Competency or a Certificate of Service.



21. The Chief Commissioner may exempt from the operation of section twenty any Steamer which does not ply with passengers or goods, or as a Steam Tug for hire.

22. It shall be lawful for the Chief Commissioner, in case of the misconduct, negligence or incompetency of any Engineer possessing a Certificate of Competency or a Certificate of Service, to cancel such Certificate, or to suspend the same for such time as to him or them shall seem fit.

23. Every Engineer's Certificate of Competency or Service, which may be granted by any competent authority in the United Kingdom, shall have, in all respects, the same validity and effect as if the same had been granted under the provisions of this Act.

24. All Certificates, whether of Competency or Service, shall be made in duplicate, and one part shall be delivered to the person entitled to the Certificate, and the other shall be kept and recorded as the Chief Commissioner directs.

A note of all orders made for cancelling, suspending, altering, or otherwise affecting any Certificate in pursuance of the powers herein contained, shall be entered in the record of Certificates.

25. Whenever any Engineer proves to the satisfaction of the Chief Commissioner, that he has, without fault on his part, lost or been deprived of any Certificate already granted to him, a copy of the Certificate to which, by the record so kept as aforesaid, he appears to be entitled, shall be delivered to him, and shall have all the effect of the original.

#### IV.—Penalties.

26. Any person refusing access to any Surveyors or other persons under this Act, or otherwise hindering them in the performance of their duty, or refusing or neglecting to give any information which may reasonably be required of him, and which he has in his power to give, shall be liable for each offence to fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding one month.

27. If any Steam Vessel liable to be surveyed under this Act leaves or attempts to leave any port of survey without such Certificate and Declaration as is mentioned in section seven, the Owner or Master of such Vessel shall, for each offence, be punished with fine not exceeding one thousand rupees.

28. If the Commander or any other Officer of a Tug Steamer or of any other Steam Vessel, liable to be surveyed under this Act, is a licensed Pilot and leaves or attempts to leave any Port of survey in such Tug Steamer or Steam Vessel without such Tug Steamer or Steam Vessel being duly furnished with a Certificate and Declaration under the provisions of this Act, applicable to the voyage on which she is about to proceed, or the service on which she is about to be employed, such Commander or other Officer shall be liable to have his license as a Pilot taken away from him entirely or suspended for any period by the Chief Commissioner as the Chief Commissioner may see fit to order.

29. Any Surveyor demanding or receiving directly or indirectly from the Owner, Master, or Officer of any ship surveyed by him under the provisions of this Act, any fee or remuneration otherwise than as provided by this Act, shall be liable to dismissal, in addition to any other penalty to which he may by law be liable.

30. The Owner or Master of every Steam Vessel in which the Certificate and Declaration granted under this Act is not hung up and does not remain in manner provided by section eleven, shall, for each offence, be punished with fine not exceeding one hundred rupees.

31. Any Owner or Master or other person who Refusal to comply without reasonable cause with requirements of neglects or refuses to comply with any requirement made under section twelve shall be punished with fine not exceeding one hundred rupees for each offence.

32. The Owner, and also the Master, of any Steam Vessel subject to this Act, which plies on any of the rivers or waters in British Burma, without having in charge of the engines thereof an Engineer possessing a Certificate of Service or a Certificate of Competency, shall be liable to a fine not exceeding five hundred rupees.

33. Any case arising out of this Act may be Offences under this Act by whom to be tried. tried by any Officer having the full powers of a Magistrate within whose jurisdiction the offence may have been committed, or by any Police Magistrate of the town of Rangoon.

The provisions of section fifty-five of Act XXII of 1855 (*for the regulation of Ports and Port dues*) are hereby extended to all fines imposed under this Act, and all fees due under section ten shall be recoverable as if they were fines.

## SCHEDULE A.

(See section 6.)

*Form of Surveyors' Certificate and Declaration.*

Name of Steam Vessel.	Tonnage.	When and where built and material.	Power.	Description of Engines and age.	Description of Boilers and age.	Ground tackle.	Condition of Hull.	General Equipment.	Name of Master and Number of Officers and deck crew and of Engineers and Engine-room crew.	When and where last coppered, repaired or cleaned.	Limits (if any) beyond which the vessel is not fit to ply.	Time if less than six months for which the Hull, Boilers, Engines, or any of the Equipments will be sufficient.

We, the undersigned, declare that we have examined the above-named Steamer, and to the best of our judgment she and her engines, as shewn in the above Statement, are fully sufficient for the service on which it is intended to employ the said Steamer, that is to say (*as the case may be*)

A. B.  
C. D.

## SCHEDULE B.

(See section 10.)

*Rates of Fees.*

For Steamers of less than	200 Tons	Rs.	20	0	0
" " 200 tons and up to	350 "	"	25	0	0
" " 350 " " "	700 "	"	30	0	0
" " 700 " " "	1,000 "	"	40	0	0
" " 1,000 " " "	1,500 "	"	50	0	0
" " 1,500 " and upwards		"	60	0	0

*Master Attendant.*

WHITLEY STOKES,  
*Secy. to the Govt. of India.*



The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XVII OF 1871.

*An Act to provide for the levy of rates on land in Oudh.*

WHEREAS it is expedient to provide for the levy of rates on land in Oudh to be applied to local purposes ;  
Preamble.  
It is hereby enacted as follows :—

1. This Act may be cited as "The Oudh Local Rates Act;"  
Short title.

It extends only to the territories under the administration of the Chief Commissioner of Oudh ;  
Local extent.

And it shall come into force on the first day of April, 1871.  
Commencement.

2. In this Act—

"Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed, or assigned :  
Interpretation-clause.

"Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a Muáfídár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed, or assigned :  
"Landholder."

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof ; and  
"Estate."

"Annual value." "Annual value" means—

(1) Where the settlement of the land-revenue is liable to periodical revision, — double the amount of the land-revenue assessed on an estate ;

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned, — double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate.

3. The Chief Commissioner may impose on every estate a rate not exceeding one and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.  
Rates assessable.

4. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.  
Recovery of rates.

5. Every landholder may recover from his co-sharers or pattidárs, if any, a share of the rate bearing the same proportion to the  
Power to recover contribution.

whole rate that the annual value of the share of such co-sharer or pattidár, recorded at the time of the settlement, bears to the annual value of the whole estate.

6. Whenever the rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realize from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged bears to half the annual value of such land.  
Rate on land in the occupation of an under-proprietor or permanent lessee.

7. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants as aforesaid, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh,  
Jurisdiction over suits as to rates.

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

8. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act : provided that such appeal be presented within thirty days from the date of the order. The decision of the Commissioner on such appeal shall be final ; but all such decisions may be reviewed by the Chief Commissioner.  
Appeal to Commissioner.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.  
General fund.

10. The Chief Commissioner shall, from time to time, assign from such fund an amount to be applied in each district for expenditure on all or any of the following purposes—  
Assignments for local purposes.

- (1) The construction, repair, and maintenance of roads and communications ;
- (2) The construction and repair of school-houses, the maintenance and inspection of schools, the establishment of scholarships, and the training of teachers ;
- (3) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience.

Such assignment shall not be less than the total sum assessed under this Act in such district in the year in which the assignment was made.

11. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made may, at the discretion of the Chief Commissioner, be re-assigned for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

12. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the assignment made under section ten, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the Local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

13. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount mentioned in section ten shall be applied, and in the

supervision and control of the expenditure of such amount:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

14. The Chief Commissioner may, by notification, from time to time,

Power to make supplementary rules.

- (a) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid;
- (b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;
- (c) exempt any portion of the territories under his administration from the operation of this Act.

Every notification under this section shall be published in the local official Gazette.

WHITLEY STOKES,  
*Secy. to the Govt. of India.*





# The Gazette of India.

Published by Authority.

---

CALCUTTA, SATURDAY, APRIL 15, 1871.

---

Separate paging is given to this Part in order that it may be filed as a separate compilation.

---

## PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

Act No. XII of 1871.

### THE INDIAN INCOME TAX ACT.

#### CONTENTS.

##### PART I.

##### PRELIMINARY.

##### PREAMBLE.

##### SECTION.

1. Short title.  
Extent of Act.  
Commencement and continuance of Act.
2. Repeal of Act XVI of 1870.  
Proviso.
3. Interpretation-clause.
4. Exemptions from Act.
5. Power to exempt from Act.

##### PART II.

##### DUTIES ON OFFICES.

6. Duties on offices.
7. Exemption of incomes less than Rs. 62-8-0 per mensem.
8. Deduction in case of Government officials and pensioners.

## SECTION.

9. Deduction in case of servants and pensioners of Companies and Municipalities.  
Payment to Government.  
Indemnity.  
Annual return by Treasurer, &c.
10. Subsequent deduction of duty omitted to be levied.

## PART III.

## DUTIES ON PROFITS OF COMPANIES.

11. Shipping Companies.  
Other Companies.  
Statement of result of accounts.
12. Annual return of net profits.
13. Power to require officers of Companies to attend and produce accounts.
14. Indemnity.

## PART IV.

## DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

15. Duty on interest.
16. Deduction and payment of duty.

## PART V.

## DUTIES ON ALL OTHER INCOME.

17. Duty on income not charged under Parts II, III or IV.
18. Trustees, guardians and committees of incapacitated persons to be charged.  
Non-residents charged in names of their agents.
19. Trustees or agents of persons incapacitated or non-resident to furnish statements of income or profits with declaration.
20. Receivers, Managers, Courts of Wards, Administrators General and Official Trustees.
21. Power to retain duties charged on trustees, &c.  
Indemnity.
22. Owners of lands and houses occupying them.
23. Notice requiring returns.
24. Return how made.
25. List of lodgers and employees.

## PART VI.

## PETITIONS AND APPEALS AGAINST ASSESSMENTS.

26. Collector to determine persons chargeable.
27. Assessment to be made on past year's income.  
Assessment when assessee becomes chargeable within year.
28. Notice to persons chargeable.
29. Officer to grant receipts.
30. Contents of receipt.
31. Petition against assessment.  
Proviso.  
Form and verification of petition.
32. Hearing of petition.
33. Appeal to Commissioner from order under section 14 or section 32.  
Documents to accompany appeal.  
Copies of petition and order exempt from fees.  
Return of fees and excess.
34. Power to summon persons to give necessary information.
35. Power to issue fresh notice.



## PART VII.

## PAYMENT.

## SECTION.

36. Tax when payable.  
Payment by instalments.
37. Recovery under revenue-law.
38. Amendment of assessment.

## PART VIII.

## PENALTIES.

39. Treasurers, &c., failing to make payments or deliver returns.  
Trustees, &c., failing to deliver statements or declarations.
40. False statement in declaration, list or petition.
41. Prosecution to be at instance of Collector.
42. Sections 193 and 228 of Penal Code to apply to proceedings.

## PART IX.

## MISCELLANEOUS.

43. Bar of suits in Civil Courts.
44. Exercise of powers of Collector and Commissioner.
45. Service of notices.
46. Power to declare principal place of business.  
Power to declare residence.
47. Power to prescribe forms and make rules.

SCHEDULE Form of petition under section 31.

## AN ACT FOR IMPOSING DUTIES ON INCOME.

For the purpose of imposing duties on income arising from offices, property, professions and trades; It is hereby enacted as follows:—

## PART I.

## PRELIMINARY.

1. This Act may be called "The Indian Income Tax Act."

It extends to the whole of British India;

It shall come into force on the first day of April 1871, and it shall cease to be in force on the thirty-first day of March 1872, except as to taxes then due and penalties incurred thereunder.

2. On and from the said first day of April 1871, Act No. XVI of 1870 shall be repealed:

Provided that such Act shall continue in force until the first day of April 1872 as to taxes and penalties due and incurred thereunder.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

3. In this Act—unless there be something repugnant in the subject or context—

"Income" means income and profits accruing and arising in British India:

"Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace:

"Company" means an Association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Person" includes a firm and a Hindú undivided family:

"Defaulter" includes a Company or firm making default under this Act:

In the case of any firm or of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector

of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person or Hindú undivided family chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person or family resides.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem ;

or to any moveable or immoveable property solely employed for religious or charitable public purposes.

And no member of a firm or of a Hindú undivided family which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

5. The Governor General in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income of any tribe or class of persons in British India.

The Governor General in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

## PART II.

### DUTIES ON OFFICES.

6. A duty of two pies for every rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company,

and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship plying to and from British Indian ports, whether on account of himself or another person.

7. No income amounting to less than sixty-two rupees eight annas per mensem shall be chargeable under this Part.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government,

the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be

deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of India, or as such Government from time to time directs, the amount of such deductions, and shall be answerable to such Government for such payment.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this Part.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April next deliver, to the Collector, in such form as may be prescribed by the Governor General in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to sixty-two rupees, eight annas per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

10. Whenever the duty leviable under this Part in any month is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, it shall be deducted from such pay, annuity or pension at some subsequent time of payment.

## PART III.

### COMPANIES.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Shipping Companies. Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies for every rupee,

and shall prepare, and, on or before the thirtieth day of April next deliver, to the Collector, a statement in writing signed by him showing the result of such accounts.

12. If in the case of any Company no such accounts have been made up within the year ending on the thirty-first day



of March, 1871, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the thirtieth day of April next, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

**13.** Whenever the Collector has reason to believe that any statement or return mentioned in section eleven or section twelve is incorrect or incomplete, he may cause a notice to be served on the Treasurer, Secretary, Agent or Manager by whom such statement or return was delivered, requiring him, on or before a day to be mentioned in the notice, to attend at the Collector's office and to produce for the inspection of the Collector such of the accounts of the Company as refer to the year mentioned in section eleven or section twelve (as the case may be) and as are in the possession or power of such Treasurer, Secretary, Agent or Manager.

The Collector shall thereupon make an order determining the amount at which the Company shall be assessed under this Part and the day on which such amount shall be paid, and, subject to the provisions hereinafter contained, such sum shall be payable accordingly.

**14.** Every such Treasurer, Secretary, Agent or Manager is hereby indemnified for all payments made in pursuance of section eleven or section thirteen.

#### PART IV.

##### DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

**15.** A yearly duty of two pies for every rupee shall be levied upon all interest on securities of the Government of India becoming due on or after the first day of April 1871.

**16.** Every person empowered to pay such interest shall deduct the duty at the place where the interest is paid,

and shall, as soon as may be after making such deduction, pay the same to the credit of the Government of India, or as such Government from time to time directs:

Provided that no such duty shall be deducted from the interest on any such security where the owner thereof produces a certificate signed by the Collector that his annual income, including such interest, is less than seven hundred and fifty rupees.

#### PART V.

##### DUTIES ON ALL OTHER INCOME AND PROFITS.

**17.** A yearly duty of two pies for every rupee shall be levied upon all income of seven hundred and fifty rupees per annum or upwards not chargeable under Part II, Part III, or Part IV of this Act.

**18.** The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, luna-

tic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic or idiot if he were capable of acting for himself.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income.

**19.** Every trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

The Collector shall have power to serve a notice upon any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent requiring him to deliver on or before a day to be specified in the notice a statement signed by him of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

**20.** Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income officially in their possession or under their control.

**21.** When\* any trustee, guardian, curator or committee, or agent is assessed under this Act in such capacity;

or when any receiver or manager appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

**22.** Owners of lands or of houses occupying the same shall be chargeable in respect of the annual value thereof at nine-tenths of the full rent at which such lands or houses are worth to be let for the year.

The Local Government may, with the sanction of the Governor General in Council, prescribe, for the whole or any part of the territories subject to such Local Government, special rules for the assessment of incomes derived from land, at an amount bearing a fixed proportion to the revenue assessed thereon.

All such rules shall be published in the local official Gazette and shall thereupon have the force of law.

**23.** In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion on four thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may

cause a notice to be served on him requiring him to fill in a return of his income during one year ending on the day of the year immediately preceding the year of assessment on which his accounts have been usually made up or on the thirty-first day of March 1871, and to state in such return the period during which such income has actually accrued.

Such notice shall be in the form to be prescribed by the Governor General in Council, and shall specify the day by which the return is to be made, and the place of the Collector's office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

**24.** Every person on whom such notice is served shall send to or deliver at the Collector's office the return duly filled in and signed by him.

A declaration shall be added by such person at the foot of the return, (a) that the income stated therein is truly estimated on all the sources therein mentioned, (b) that it has actually accrued within the period therein stated, and (c) that he has no other source of income.

**25.** Every person, when required so to do by a notice in the form to be prescribed by the Governor General in Council shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable under this Act to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

**26.** The Collector shall from time to time determine what persons are chargeable under this Part, and the amount at which every such person shall be assessed,

and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

**27.** Every such assessment shall be made upon the full amount of such person's income during the year ending on the day of the year next before the year of assessment on which his accounts have been usually made up, or on the thirty-first day of March 1871.

In the case of a person for the first time becoming chargeable under this Part within the year of assessment, or within the year next before such year, the assessment shall be made according to an average of his income for such period as the Collector, under the circumstances, directs.

**28.** The Collector shall cause a notice to be served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income of such person, or in respect of which he is chargeable;

(2).—The year or portion of the year for which the duty is to be paid;

(3).—The place or places, district or districts, where such income accrues; and

(4).—The amount to be paid;

and requiring him within fifteen days from the date of the service either to pay such amount or to apply to the Collector to have the assessment reduced or cancelled.

**29.** Such amount shall be paid to the Collector, or, who shall give a receipt for such payment to the person making the same:

Provided that, if such income accrues at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

**30.** Every such receipt shall specify—

(1).—The name and source or sources of the income of the person by or on whose behalf the duty is paid:

(2).—The year or portion of the year for which the duty is paid:

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts, where the income accrues;



and shall be admissible as evidence of all matters contained therein.

## PART VI.

### PETITIONS AND APPEALS AGAINST ASSESSMENTS.

**31.** Any person objecting to the amount at which he is assessed, or denying his liability to be assessed under Part V, may apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled:

Such petition shall ordinarily be presented within fifteen days from the date of the service of the notice mentioned in section twenty-eight. But if the Collector is satisfied that the objector has not received such notice, the petition may be presented within fifteen days from the day on which in the Collector's opinion he became aware of the assessment:

Provided that no person served with a notice under section twenty-three shall be entitled to apply by petition under this section unless he has made the return required in such notice on or before the day therein mentioned, or unless he satisfies the Collector that he had a sufficient excuse for not making such return.

The petition shall be in the form contained in the schedule hereto annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

**32.** The Collector shall fix a day and place for the hearing of the petition, and, on the day and at the place so fixed, or on the day and at the place (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within fifteen days from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

**33.** Any person dissatisfied with any order under section thirteen or section thirty-two may, within fifteen days from the date thereof, on payment of the sum payable under such order, present a petition of appeal to the Commissioner of Revenue of the Division, whose order upon such appeal shall be final.

The time requisite for obtaining a copy of the order shall be excluded in computing the said period of fifteen days.

The order of such Commissioner shall be final. It may be in favour of the petitioner, or it may simply reject the petition, or it may reject the

petition and enhance the assessment to an amount to be specified in the decision.

If the order rejects the petition and enhances the assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the order of enhancement.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of the Collector's order thereon and a list of the documents (if any) on which the appellant relies.

Neither of such copies shall be chargeable under the Court Fees Act.

When the decision on such appeal is in favour of the petitioner, the value of the fee on his petition of appeal, and (where he has presented a petition to the Collector) the fee on such petition, together with the excess paid by him, or (when the decision is that the petitioner, or the Company which he represents, is not chargeable under this Act) the whole sum so paid, shall at once be refunded.

**34.** The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner, or the Company which he represents, should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the income in question.

**35.** Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt granted to him under section twenty-nine has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person, stating the amount to be paid in respect of such source.

The provisions contained in sections twenty-eight to thirty-four (both inclusive) shall apply to such notice and regulate the procedure thereunder.

## PART VII.

### PAYMENT AND RECOVERY OF DUTIES.

**36.** All duties under this Act, except when they are deducted under section eight, section nine, or section sixteen shall be payable on the first day of April 1871:

Provided that the amount so payable may be paid by two equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-eight upon the person paying the same, and the second instalment on the first day of October next.

**37.** In any case of default under this Act, the Collector may, if a notice has been served on the defaulter requiring him to pay, within fifteen days from the date of the

service, the amount of the duty or instalment due by him under this Act, either recover a sum not exceeding double the amount as if it were an arrear of land-revenue,

or pass an order that a sum not exceeding double the amount of such duty or instalment shall be recovered from such defaulter.

Every such order shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and such order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money and the procedure under the said Code in respect of the following matters:—

- (a) sales in execution of decrees:
- (b) arrests in execution of decrees for money:
- (c) execution of decrees by imprisonment:
- (d) claims to attached property; and
- (e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the monies mentioned in such order, save that all the powers and duties conferred and imposed by the said Code upon the Court shall be executed by the Collector by whom such order has been made or to whom a copy thereof has been transmitted for execution according to the provisions of the said Code, section two hundred and eighty-six:

Provided that, where any person has presented a petition under section thirty-one, such sum shall not be recoverable from him unless, within fifteen days from the passing of the order thereon, he fails to pay the amount (if any) required by such order.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

**38.** If during or within two months from the end of the year for which any assessment under Part V has been made, the Company or

person assessed proves to the satisfaction of the Collector, that the nett profits or income of such Company or person during such year fell short of the sum so assessed, the Collector may cause the assessment made for such year to be amended as the case requires, and if the sum assessed has been paid, may refund the sum overpaid.

In case any Company or person assessed under Part III or Part V ceases to carry on the trade or business in respect whereof such assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such Company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made,

such Company or person or its or his representative in interest may apply to the Collector within three months after the end of such year, and on proof thereof to his satisfaction, the Collector shall amend the assessment as the case may require, and give such relief to the Company or

person charged as is just, and in cases requiring it, the Collector shall refund such sum as has been overpaid on the assessment amended or vacated.

## PART VIII.

### PENALTIES.

**39.** Every Treasurer, Secretary, Agent, Manager or other person failing to make any payment or deduction, or to prepare and deliver in due time any statement or return, or to produce any accounts, required by section nine, ten, eleven, twelve or thirteen,

and every trustee, guardian curator, committee or agent failing to deliver any statement or declaration required by section nineteen,

shall, for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

**40.** Whoever makes a statement in any declaration or list made or delivered under section twenty-four or twenty-five, which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section thirty-one which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

**41.** No person shall be proceeded against for any offence under section thirty-nine or section forty except at the instance of the Collector.

**42.** In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

## PART IX.

### MISCELLANEOUS.

**43.** No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

**44.** All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

**45.** Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm or a Hindú undivided family, on some member thereof.



When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

46. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General in Council shall have power

to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

Power to prescribe forms and make rules.

47. The Governor General in Council may from time to time

(a) prescribe forms for the returns, notices and lists hereinbefore mentioned,

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement, and

(c) delegate to any Local Government the powers given by this section, clause (b), so far as regards the territories subject to such Government.

#### SCHEDULE

*Form of Petition under Section 31.*

Stamp  
eight annas.

TO THE COLLECTOR OF

The day of 187 .  
The petition of A. B. of

SHEWETH—

1.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of twenty-seven rupees for the year commencing the first day of April 187 . .

2.—That your petitioner's income and profits accruing and arising from [here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise] for the year ending the thirty-first day of March last were rupees , as will appear from the documents of which a list is presented herewith.

3.—That such income and profits actually accrued and arose during a period of months and days. [Here state the exact number of months and days in which the income and profits accrued and arose.]

4.—That during the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [or that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded].

(Signed) A B

*Form of Verification.*

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A B .

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XIII OF 1871.

*An Act to consolidate and amend the law relating to Customs Duties.*

WHEREAS it is expedient to consolidate and amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to the whole of British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

2. There shall be levied and collected, in every port to which this Act applies, the duties specified in schedules A and B hereto annexed.

3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving clause.

4. Nothing herein contained affects Act No. XX of 1867, or authorizes—

- (1) the levy of import duties on articles (other than salt, opium, and spirits) imported into one port in British India from another;
- (2) the levy of export duties on articles exported from one port in British India to another;
- (3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India.

And, notwithstanding anything herein contained, no opium shall be exported from British India, unless it be covered by a pass granted by an officer appointed in this behalf by the Local Government.

5. Section twenty-seven of the Consolidated

Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Tariff Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

6. The Governor General in Council may Power to fix value of dutiable goods. from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. But on all such pepper

there shall be levied such duty, not exceeding nine rupees per khandi, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

8. Duties of customs shall be levied on goods passing by land into or out of Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort Saint George or the Presidency of Bombay at the rates prescribed in the schedules A and B hereto annexed.

9. The enactments mentioned in schedule C hereto annexed are repealed to the extent specified in the third column of the same schedule.



## SCHEDULE A.

### IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. ...	<i>Ad valorem.</i>	} Seven and a half per cent.
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb.	
	„ sporting ...	1 0 „	
	Fire-arms and parts thereof ...	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Re- gulation Accoutrements and Uni- forms imported for private use by persons in the public service ...	<i>Ad valorem.</i>	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China ...	30 0 per cwt.	
	„ Common ...	28 0 „	
	„ Ruby, of all sizes ...	0 12 per lb.	
	„ Seed ...	0 10 „	
	„ Small, Scarlet, and Red ...	0 10 „	
	„ Coral (false) Moorzun ...	0 8 per corgé of 2,000 beads.	
	All other sorts of false Corals and Beads ...	<i>Ad valorem.</i>	
	Pearls, false, Bajeriah ...	5 0 per lakh.	
	„ Boria ...	1 0 per thousand.	
	„ Jouria ...	8 0 per lakh.	
	„ Nathia ...	0 6 per thousand.	
	„ Tachea ...	0 12 „ „	
	„ Wattanah ...	10 0 per lakh.	
	All other sorts ...	<i>Ad valorem.</i>	
5	CABINET-WARE ...	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb.	
	„ Paraffine ...	0 8 „	
	„ Spermaceti ...	0 8 „	
	„ Composition and other sorts ...	0 5 „	
7	CARRIAGES ...	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME- KEEPERS ...	<i>Ad valorem.</i>	
9	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 „	
10	CORALS, REAL ...	<i>Ad valorem.</i>	
11	CORKS ...	1 8 per gross.	
12	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured ...	0 11 per lb.	
	„ In reels, or on cards of one hundred yards (and <i>prorata</i> above and below)* ...	2 4 per gross reel.	
	„ Goa and Country ...	30 0 per cwt.	

\* Exceeding this length to be charged in proportion.

## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON— <i>continued.</i>	Rs. A.	
	Twist—		
	Mule, under No. 15	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24	0 9 "	
	25 to 32	0 10 "	
	33 to 42	0 11 "	
	43 to 52	0 12 "	
	53 to 60	0 14 "	
	No. 70	0 15 "	
	80	1 0 "	
	90	1 1 "	
	100	1 2 "	
	110	1 3 "	
	120	1 4 "	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20	0 10 "	Three and a half per cent.
	30	0 11 "	
	40	0 13 "	
	50	0 15 "	
	Above 50	1 2 "	
	Turkey Red Twist, all kinds*	1 6 per lb.	} ...
	Twist, Orange, Red and other Colours*	0 15 "	
	Piece Goods—		
	Grey—		
	Mulls	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch	0 13 "	
	Other Jaconets	0 11 "	
	Shirtings, Madapollams and Prints	0 11 "	
	Long Cloths, Jeans, Domestic, Sheetings, Drills and T. Cloth	0 9 "	
	Other sorts	<i>Ad valorem.</i>	
	Cotton Rope	25 0 per cwt.	} ...
	Cotton Goods, other kinds*	<i>Ad valorem.</i>	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric	0 3 per lb.	Seven and a half per cent.
	Alkali, Country (Sajee Khar)	2 0 per cwt.	
	Aloes, black	10 0 "	
	" Socotra	25 0 "	
	Alum	3 8 "	
	Arsenic	25 0 "	
	" China, Munseel	8 0 "	
	Assafetida (Hing)	55 0 "	
	" Coarse (Hingra)	10 0 "	
	Brimstone, Flour	7 0 "	
	" Roll	6 0 "	
	" Rough	4 8 "	
	Camphor, Bhimsing (Barras)	50 0 per lb.	
	" Refined cake	65 0 per cwt.	
	" Crude in powder	50 0 "	
	Cassia Lignea	38 0 "	

\* Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.



## SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES—continued.	Rs. A.	
	Coova, red ...	<i>Ad valorem.</i>	
	Copperas, green ...	2 8 per cwt.	
	Quinine ...	<i>Ad valorem.</i>	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves ...	6 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	" Persian ...	35 0 "	
	Gamboge Wood ...	20 0 "	
	Madder or Munjeet ...	10 0 "	
	Orchilla Weed ...	8 0 "	
	Saffron, Europe ...	16 0 per lb.	
	" Meadow, Soorunjun ...	10 0 per cwt.	
	" Persian ...	12 0 per lb.	
	" In cakes or lumps ...	5 0 "	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	<i>Ad valorem.</i>	
15	FIREWORKS—		
	China ...	30 0 per box of 133½ lbs.	
	Other sorts ...	<i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		
	Piece Goods ...	<i>Ad valorem.</i>	Five per cent.
	Other sorts, including linen thread	<i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell ...	25 0 per cwt.	
	" with shell ...	10 0 "	
	Cajoo kernels ...	10 0 "	
	Cocanuts ...	30 0 per thousand.	
	" kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 "	
	" Persian ...	12 0 "	
	Dates, dry, in bags ...	4 0 "	
	" wet, " ...	3 0 "	
	" " in pots ...	6 0 "	
	Figs, Europe ...	42 0 "	
	" Persian, dried ...	6 0 "	
	Garlic ...	4 0 "	
	Pistachio Nuts ...	14 0 "	
	Prunes, Bussorah ...	12 0 "	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis ...	12 0 "	
	" Monocka, Persian Gulf and Red Sea ...	7 0 "	
	" Malaga and Bloom ...	0 10 per lb.	
	" Other sorts ...	<i>Ad valorem.</i>	
	Walnuts, Akroot ...	5 0 per cwt.	
	Mangoes, dried ...	<i>Ad valorem.</i>	
	Prunes, Europe ...	<i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	<i>Ad valorem.</i>	

Seven and a half per cent.

Seven and a half per cent.

## SCHEDULE A.

## IMPORT TARIFF--continued.

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
18	GLASS AND GLASS-WARE—	Rs. A.	
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	} Seven and a half per cent.
	"                    not Gilt ...	5 0   "	
	Glass, Broken ...	5 0 per cwt.	
	" China, of all colours ...	32 0 per 133½ lb.	
	" Crown, coloured ...	32 0 per 100 suppl. feet.	
	"   " of sizes ...	5 0 per 100 suppl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles which are free ...	<i>Ad valorem.</i>	
19	GUMS—		
	Gum, Ammoniac ...	10 0 per cwt.	
	" Arabic ...	16 0   "	
	" Bdellium, common Gum ...	5 0   "	
	" Benjamin ...	33 0   "	
	" Bysabole, coarse Myrrh ...	12 0   "	
	" Copal ...	65 0   "	
	" Frankincense or Olebanum..	9 0   "	
	" Gambier (or Kino) ...	8 0   "	
	" Myrrh ...	24 0   "	
	" Persian (false) ...	3 0   "	
	" Rosin ...	12 0   "	
	All other sorts ...	<i>Ad valorem.</i>	
20	GROCERIES NOT OTHERWISE DESCRIBED...	<i>Ad valorem.</i>	
21	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins ...	6 0   "	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	<i>Ad valorem.</i>	
22	INSTRUMENTS, MUSICAL ...	<i>Ad valorem.</i>	
23	IVORY AND IVORY-WARE—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0   "	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0   "	
	Tusks under ten lbs. ...	125 0   "	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0   "	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0   "	
	Ivory, Manufactures of ...	<i>Ad valorem.</i>	
24	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	
	" embossed ...	2 0   "	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	<i>Ad valorem.</i>	
25	LEATHER AND MANUFACTURES OF—		
	Leather ...	} <i>Ad valorem.</i>	
	Boots and Shoes ...		
	Harness and Saddlery ...		
	Other sorts ...		



## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR—	Rs. A.	
	Ale, Beer and Porter } Cider and other fermented Liquors }	.....	{ One anna per Imperial Gallon.
	Spirits ...	...	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		
	Champagnes, Sparkling Wines and Liqueurs ...	.....	Rs. A. 1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts ...	.....	1 0 per ditto.
27	MATCHES—		
	Lucifer and all other sorts ...	<i>Ad valorem.</i>	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF—		
	Brass Beads, Googree, China ...	0 12 per thousand.	
	„ Old ...	35 0 per cwt.	
	„ Sheets, rolls very thin ...	80 0 „	
	Copper, Australian Cake ...	41 0 „	
	„ Bolt ...	43 0 „	
	„ Brazier's ...	43 0 „	
	„ China Cash ...	28 0 „	
	„ Japan ...	41 0 „	
	„ Nails and Composition		
	„ Nails ...	43 0 „	
	„ Old ...	40 0 „	
	„ Pigs and Slabs, Foreign ...	38 0 „	
	„ Sheet, Sheathing and Plate	43 0 „	
	„ Tiles, Ingots, Cakes and Bricks ...	40 0 „	
	„ China, White Copper-ware	1 4 per lb.	
	„ Foil Dauk-pana, China ...	3 0 per book of 100 leaves.	
	„ „ „ Europe ...	4 0 „	
	All other kinds ...	<i>Ad valorem.</i>	Seven and a half per cent.

## SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	METALS, &c.—continued.	Rs. A.	
	Iron, Angle and T Iron ...	<i>Ad valorem.</i>	} One per cent.
	„ Beams, Pillars, Girders and Bridge-work ...	<i>Ad valorem.</i>	
	„ Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	„ Hoop, Plate and Sheet ...	100 0 „	
	„ Nails, Rivets and Washers ...	10 0 per cwt.	
	„ Nail Rod ...	90 0 per ton.	
	„ Old ...	2 8 per cwt.	
	„ Pig ...	40 0 per ton.	
	„ Rod, Round, British, under half inch diameter ...	105 0 „	
	„ Rod, Round, British, exceeding half inch diameter ...	80 0 „	
	„ Swedish, Flat and Square ...	120 0 „	
	„ Rice Bowls ...	3 0 per set of ten.	
	„ „ „ ...	1 8 per set of six.	
	„ Galvanised ...	<i>Ad valorem.</i>	
	„ Other sorts, except Anchors, Cables and Kentledge, which are free ...	<i>Ad valorem.</i>	} Seven and a half per cent.
	Lametta, Double reels ...	4 8 per score.	
	„ Single „ ...	2 4 „	
	Lead, Pig ...	10 0 per cwt.	
	„ Pipes ...	13 8 „	
	„ „ tinned ...	16 0 „	
	„ Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 „	
	Ore Galena ...	13 0 „	
	Gold leaf, Europe ...	4 0 per 100 leaves.	
	Mock Gold leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	„ „ China ...	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts ...	35 0 per cwt.	
	„ ditto old ...	30 0 „	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 „	
	„ Plate and other shapes ...	11 0 „	
	„ Sheet or Zinc Sheathing ...	15 0 „	
	Steel, Blistered ...	9 0 „	
	„ British ...	9 0 „	
	„ Cast ...	25 0 „	
	„ Spring ...	10 0 „	
	„ Swedish ...	10 0 „	
	Tin, Block ...	45 0 „	
	„ Plates ...	12 8 „	
	Wire, Brass ...	0 8 per lb.	
	„ Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	
	„ Copper ...	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	<i>Ad valorem.</i>	



## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred ...	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 "	} Five per cent.
	" Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldiva and Laccadive ...	10 0 per cwt.	}
	" Yarn of all kinds ...	9 0 "	
	Cordage, Hemp, Europe ...	18 0 "	
	" Manilla ...	20 0 "	
	Dammer " ...	5 0 "	
	Pitch, American and Europe ...	13 0	} per barrel not exceeding three cwt. and <i>pro rata</i> above and below.
	" Coal ...	4 8	
	Tar, American ...	13 0	} Ditto ditto.
	" Coal ...	6 8	
	" Swedish and Archangel ...	14 0	
	Twine, Europe, Sail ...	0 8 per lb.	
	All other sorts, except Oakum, which is free ...	<i>Ad valorem.</i>	
31	OILS—		
	Cardamom ...	10 0 per lb.	} Seven and a half per cent.
	Cassia ...	4 0 "	
	Cinnamon, Ceylon ...	10 0 "	
	Cocoanut ...	20 0 per cwt.	
	Earth ...	10 0 "	
	Grass ...	2 0 per lb.	
	Jingelée or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 12 per Impl. gal.	
	Linseed, Country ...	18 0 per cwt.	
	" Europe ...	2 4 per Impl. gal.	
	Naphtha ...	30 0 per cwt.	
	Otto, of sorts ...	20 0 per ounce.	
	Sandalwood ...	8 0 per lb.	
	Sorrel ...	20 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Whale and Fish ...	15 0 per cwt.	
	Wood ...	15 0 "	
	All other sorts, except Cocum and Slush Fat, which are free ...	<i>Ad valorem.</i>	
32	OIL AND FLOOR CLOTH ...	<i>Ad valorem.</i>	Five per cent.
33	OPIUM ...	...	} Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		
	Ochre, all colours ...	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts ...	12 0 "	
	Composition Paint and Patent Driers ...	30 0 "	

## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS— <i>continued.</i>	Rs. A.	
	Prussian Blue, China ...	0 8 per lb.	} Seven and a half per cent.
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 } per box of	
	" Macao ...	30 0 } 90 bundles.	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	} Seven and a half per cent.
	Rose Flowers, Dried ...	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE ...	<i>Ad valorem.</i>	} Seven and a half per cent.
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ...	0 9 per lb.	
	Beef ...	{ 60 0 per tierce of three cwt.	
		{ 40 0 per barrel of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	{ 50 0 per tierce of three cwt., and	
		{ 34 0 per barrel of two cwt.	
	Shark Fins ...	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" " Persian ...	0 12 "	
	" " Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free ...	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron ...	<i>Ad valorem.</i>	} One per cent.
	Steel Rails and other articles intended for the permanent way of railways ...	<i>Ad valorem.</i>	
	Other sorts ...	<i>Ad valorem.</i>	
			Seven and a half per cent.



## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATANS AND CANES—	Rs. A.	
	Canes, Malacca ...	1 0 per dozen.	} Seven and a half per cent.
	Ratans ...	7 0 per cwt.	
	All other sorts ...	<i>Ad valorem.</i>	
42	SALT—		
	imported from any place whether within or without British India,		Rs. A.
	(a) into British Burma ...	.....	0 8 per maund.
	(b) into the territories under the government of the Lieutenant Governor of Bengal ...	.....	3 4 "
	(c) into any other part of British India ...	.....	1 13 "
43	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	}
	Anise, Europe ...	28 0 "	
	Assalia ...	7 0 "	
	Cajoo ...	3 0 "	
	Castor ...	4 8 "	
	Cummin ...	12 0 "	
	" Black ...	5 0 "	
	Esubgool ...	5 0 "	
	Linseed ...	5 0 "	
	Methce ...	5 0 "	
	Mustard ...	4 8 "	
	Quince Seed or Badana ...	50 0 "	
	Rape or Sursee ...	4 8 "	
	Sawjeerah ...	25 0 "	
	Tookmeria ...	7 0 "	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	<i>Ad valorem.</i>	
44	SHELLS—		
	Chanks, "large shells," for Cameos ...	10 0 per hundred.	} Seven and a half per cent.
	" White, Live ...	6 0 "	
	" " Dead ...	3 0 "	
	Cowdas, Mozambique and Zanzibar ...	3 0 "	
	" from other places ...	0 8 "	
	Cowries—		
	Bazar, Common ...	4 0 per cwt.	
	Maldiva ...	16 0 "	
	Sunkley ...	40 0 "	
	Yellow, Superior Quality ...	8 0 "	
	Mother o'Pearl ...	8 0 "	
	Tortoise Shell ...	6 0 per lb.	
	" Nuck ...	1 0 "	
	Nuckla and other sorts ...	<i>Ad valorem.</i>	
45	SILK—		
	Floss ...	8 0 per lb.	}
	Raw, Charon and Cochin-China ...	4 0 "	
	" Mathow ...	1 12 "	
	" Other kinds of China ...	7 0 "	
	" Persian ...	5 0 "	
	" Punjum and Cutchra ...	1 12 "	
	" Siam ...	4 0 "	

## SCHEDULE A.

### IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<b>SILK—continued.</b>	<b>Rs. A.</b>	
	Sewing Thread, China ...	8 0 per lb.	} Seven and a half per cent.
	Other sorts ...	<i>Ad valorem.</i>	
	Silk Piece Goods of sorts ...	<i>Ad valorem.</i>	Five per cent.
46	SOAP ...	<i>Ad valorem.</i>	} Seven and a half per cent.
47	<b>SPICES—</b>		
	Aloe Wood ...	3 0 per lb.	
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, White, Sheverdhun ...	18 0 "	
	" all other kinds ...	4 0 "	
	" in husk ...	2 0 per thousand.	
	Cassia Buds, Nagkessur, China ...	0 8 per lb.	
	Chillies, Dried ...	8 0 per cwt.	
	Cloves ...	12 0 "	
	" in Seeds, Nurlavung ...	8 0 "	
	Mace ...	0 9 per lb.	
	" false ...	10 0 per cwt.	
	Nutmegs ...	0 10 per lb.	
	" in Shell ...	0 6 "	
	" Wild ...	12 0 per cwt.	
	Pepper, Black and Long ...	14 0 "	
	" White ...	25 0 "	
	All other kinds ...	<i>Ad valorem.</i>	
48	STATIONERY OTHER THAN PAPER ...	<i>Ad valorem.</i>	
49	<b>SUGAR AND SUGAR-CANDY—</b>		
	Sugar-Candy, China ...	20 0 per cwt.	
	" Loaf ...	23 0 "	
	" Soft ...	12 0 "	
	All other sorts of Saccharine Produce ...	<i>Ad valorem.</i>	
50	TEA ...	1 0 per lb.	
51	<b>TOBACCO—</b>		} Ten per cent.
	Manufactured ...	<i>Ad valorem.</i>	
	Unmanufactured ...	<i>Ad valorem.</i>	
	Articles, such as Pipes, &c., used in consumption of ...	<i>Ad valorem.</i>	} Seven and a half per cent.
52	TOYS AND REQUISITES FOR ALL GAMES...	<i>Ad valorem.</i>	
53	<b>UMBRELLAS—</b>		
	Cotton, Steel Ribs ...	0 13 each.	
	" Cane Ribs ...	0 11 "	} Seven and a half per cent.
	" China Paper Kett als ...	45 0 per box of 110	
	All other sorts ...	<i>Ad valorem.</i>	
54	<b>WOOLLEN GOODS—</b>		} Seven and a half per cent.
	Piece Goods ...	<i>Ad valorem.</i>	
	Braid ...	} <i>Ad valorem.</i>	
	Other sorts ...		



## SCHEDULE B.

### EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	COTTON GOODS—		
	Piece Goods—		
	Baftahs ...	30 0 per score.	} Three per cent.
	Gurrah ...	20 0 "	
	Khurwah ...	25 0 "	
	Mamoodie ...	32 0 "	
	Mirzapore Chintz ...	15 0 "	
	Patna ...	30 0 "	
	Shans ...	40 0 "	
	Tunjeeb, Oudh ...	26 0 "	
	Other sorts ...	<i>Ad valorem.</i>	
	Twist, Country, No. 10 ...	0 7 per lb.	
	" " " 20 ...	0 9 "	
	" " " 30 ...	0 10 "	
	" Hand Spun ...	0 5 "	
	All other kinds of Cotton Goods ...	<i>Ad valorem.</i>	
2	GRAIN OF ALL SORTS ...	.....	Three annas per maund.
3	HIDES AND SKINS, TANNED—		
	Hides—		
	Buffaloe, Country, Tanned ...	70 0 per score.	} Three per cent.
	Cow " ...	50 0 "	
	Skins—		
	Goat and Sheep ...	10 0 "	
	Lamb ...	5 0 "	
	Any other sorts of Hides and Skins ...	<i>Ad valorem.</i>	
4	INDIGO ...	.....	Three rupees per maund.
5	LAC—		
	Button ...	28 0 per cwt.	} Four per cent.
	Dye ...	45 0 "	
	Seed ...	20 0 "	
	Shell ...	28 0 "	
	Stick ...	16 0 "	
	Other sorts ...	<i>Ad valorem.</i>	
6	OILS—		
	Castor ...	16 0 per cwt.	} Three per cent.
	Cocoanut ...	20 0 "	
	Fish ...	15 0 "	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ...	20 0 per cwt.	
	Linseed ...	18 0 "	
	Mhowa ...	12 0 "	
	Mustard ...	16 0 "	
	Poppy ...	20 0 "	
	Rape or Sursee ...	16 0 "	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	<i>Ad valorem.</i>	

## SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
7	SEEDS—		
	Castor Seed (Erundee) ...	4 8 per cwt.	} Three per cent.
	Coriander Seed ...	4 0 "	
	Cummin Seed ...	12 0 "	
	„ Black (Caleejeera) ...	5 0 "	
	Ground Nuts, with shell ...	5 0 "	
	„ without shell ...	6 0 "	
	Jingeely or Teel Seed ...	6 0 "	
	Linseed ...	5 0 "	
	Methee Seed ...	5 0 "	
	Mustard Seed ...	4 8 "	
	Poppy Seed ...	5 8 "	
	Rape or Sursee Seed ...	4 8 "	
	Other sorts ...	<i>Ad valorem.</i>	
8	SPICES—		
	Aloe Wood ...	3 0 per lb.	} Three per cent.
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	„ Large, Bastard ...	40 0 "	
	Chillies, Dried ...	8 0 "	
	Ginger, Dry (Rough), Malabar ...	10 0 "	
	„ „ „ Bengal ...	7 0 "	
	„ „ (Scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	<i>Ad valorem.</i>	

## SCHEDULE C.

(See section 9.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs ...	So much as has not been repealed.
„ VI of 1844 ...	Madras Customs ...	So much of schedules A and B as has not been repealed.
„ I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
„ XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
„ XXIX of 1857 ...	Bombay Land Customs ...	So much of section two as has not been repealed.
„ XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.



## SCHEDULE C—continued.

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words “either by sea or”
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

## ACT No. XIV OF 1871.

*An Act for the further amendment of the Consolidated Customs Act.*

For the further amendment of the Consolidated Customs Act (No. VI of 1863); It is hereby enacted

Preamble.  
as follows :—

1. Section twenty-three of the said Act shall be deemed to authorize and to have always authorized the Governor General in Council to prohibit or restrict the importation or exportation, by sea or by land, or both by sea and by land, of any particular class of goods.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the form in the schedule to this Act annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. All goods found on board any boat in excess of the boat-note or Custom-house pass, whether such goods are intended to be landed or to be shipped on board any vessel, shall be liable to confiscation.

4. This Act shall be read with and taken as part of the Consolidated Customs Act.

## SCHEDULE.

FORM OF BONDED WAREHOUSE WARRANT.  
(See section 2.)

I do hereby certify that \_\_\_\_\_ have deposited in the Warehouse of \_\_\_\_\_ the undermentioned goods \_\_\_\_\_ which goods, the \_\_\_\_\_ engage on demand, after payment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said \_\_\_\_\_ or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XV OF 1871.

## THE BROACH THÁKURS' RELIEF ACT.

### CONTENTS.

Preamble.

#### SECTION.

#### I.—PRELIMINARY.

1. Short title.
2. Interpretation-clause.

#### II.—VESTING ORDER.

3. Power to vest management of thákur's property in officer appointed by Local Government.
4. Effect of order.  
Bar of suits against thákur.  
Thákur freed from arrest,  
and his moveable property from attachment for prior debts.  
Cessation of his power to alienate.  
Immoveable property freed from attachment.

#### III.—DUTIES OF MANAGER.

5. Manager to receive rents and profits,  
and pay therefrom the Government demand,  
an annual sum for maintenance of the thákur and his heir,  
costs of repairs and improvements,  
costs of management,  
and the debts and liabilities.

#### IV.—SETTLEMENT OF DEBTS.

6. Notice to claimants against thákur.  
Copies of notice to be exhibited.
7. Claim to contain full particulars.  
Documents to be given up.  
Entries in books.  
Exclusion of documents not produced.
8. Debt or liability not duly notified, to be barred.  
Provision for admission of claim within further period of nine months.
9. Determination of debts and liabilities.
10. Appeal.
11. Scheme for settlement of debts and liabilities.  
Power to return scheme for revision.
12. Restoration of thákur to his property.  
Revival of barred proceedings and debts.

#### V.—POWERS OF MANAGER.

13. Power to call for further particulars.
14. Power to summon witnesses and compel production of documents.
15. Power to administer oaths.
16. Investigation to be deemed a judicial proceeding.  
Statements of persons examined, to be evidence.



## SECTION.

17. Manager to have powers of a Collector.  
Power to remove mortgagee in possession.
18. Power to lease.
19. Power to raise money by mortgage or sale.  
Manager's receipts.

## VI.—MISCELLANEOUS.

20. Power to make rules.
21. Power to appoint new Managers.
22. Managers to be public servants.
23. Bar of suits.
24. Petitions, &c., under Act exempt from Court fees.
25. Saving of jurisdiction of Courts in Broach in respect of certain suits.
26. Amendment of Bombay Act VI of 1862.

## SCHEDULE.

## AN ACT TO RELIEVE FROM INCUMBRANCES THE ESTATES OF THAKURS IN BROACH.

Whereas the majority of the Thákurs in Broach are in debt, and their immoveable property is subject to mortgages, charges and liens; and whereas it is expedient to provide for their relief in manner hereinafter appearing; It is hereby enacted as follows:—

Preamble.

## I.—PRELIMINARY.

Short title.

1. This Act may be called  
“The Broach Thákurs’ Relief  
Act.”

Interpretation-clause.

2. In this Act—

‘thákur’ means a person mentioned in the schedule hereto annexed, and

‘heir’ means the person for the time being entitled as heir to a thákur.

## II.—VESTING ORDER.

3. Whenever, within twelve months after the passing of this Act, any thákur,

Power to vest management of thákur's property in officer appointed by Local Government.

or (when such thákur is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

or the person who would be heir to such thákur if he died intestate,

or (when such person is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

applies in writing to the Governor of Bombay in Council, stating that the thákur is subject to, or that his immoveable property is charged with, debts or liabilities other than debts due, or liabilities incurred, to Government, and requesting that the provisions of this Act be applied to his case,

the Governor of Bombay in Council, may by order published in the Bombay Government Gazette, appoint an officer (hereinafter called the Manager), and vest in him the management of the immoveable property of or to which the thákur is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on the thákur or his heir during the continuance of such management.

Effect of order.

4. On such publication, the following consequences shall ensue:—

*first*, all proceedings in respect to such debts or liabilities which may then be pending in any Civil Court in British India, shall be barred; and all processes, executions and attachments for or in respect of such debts and liabilities shall become null and void;

*secondly*, so long as such management continues, Thákur freed from the thákur and his heir shall not be liable to arrest for or in respect of the debts and liabilities to which the thákur was immediately before the said publication subject, or with which his immoveable property or any part thereof was then charged, other than debts due, or liabilities incurred, to Government;

nor shall their moveable property be liable to attachment or sale, under process of any Civil Court in British India, for or in respect of such debts and liabilities other than as aforesaid; and

*thirdly*, so long as such management continues, Cessation of his power to alienate. (a) the thákur and his heir shall be incompetent to mortgage, charge, lease or alienate their immoveable property or any part thereof, or to grant valid receipts for the rents and profits arising or accruing therefrom;

and (b) such property shall be exempt from Immoveable property attachment or sale under freed from attachment. such process as aforesaid, except for or in respect of debts due, or liabilities incurred, to Government.

### III.—DUTIES OF MANAGER.

5. The Manager shall, during his management of the said property, receive rents and profits, and recover all rents and profits due in respect thereof; and shall, upon receiving such rents and profits, give receipts for the same.

From the sums so received, he shall pay—

*first*, the Government revenue, and all debts or liabilities for the time being due or incurred to Government in respect of the said property:

*secondly*, such annual sum as appears to the Governor of Bombay in an annual sum for maintenance of the thákur and his heir, Council requisite for the maintenance of the thákur, his heir and their families:

*thirdly*, the costs of such repairs and improvements of the property as appear necessary to the Manager and are approved by the Governor of Bombay in Council,

and the residue shall be applied in discharge of the costs of management, and in settlement of such debts and liabilities of the thákur and his heir and their immoveable property, as may be established under the provisions hereinafter contained.

### IV.—SETTLEMENT OF DEBTS.

6. On the publication of the order vesting in Notice to claimants him the management of the said property, the Manager shall publish in the Bombay Government Gazette a notice in English and Gujaráthí, calling upon all persons having claims against the thákur or his immoveable property to notify the same in writing to such Manager within three months from the date of the publication.

He shall also cause copies of such notice to be exhibited at the Mámátdárs' Kachahrís in the District or Districts in which the said property lies and at such other places as the Manager thinks fit.

7. Every such claimant shall, along with his Claim to contain full particulars, claim, present full particulars thereof.

Every document on which the claimant founds his Documents to be given up, claim, or on which he relies in support thereof, shall be delivered to the Manager along with the claim.

If the document be an entry in any book, the claimant shall produce the Entries in books, book to the Manager, together with a copy of the entry on which he relies. The Manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

If any document in the possession or under the control of the claimant is Exclusion of documents not produced, not delivered or produced by him to the Manager along with the claim, the Manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

8. Every debt or liability (other than debts due, or liabilities incurred, to Government) to which the thákur is subject, or with which his immoveable property or any part thereof is charged, and which is not duly notified to the Manager within the time and in manner hereinbefore mentioned, shall be barred:

Provided that, when proof is made to the Manager that the claimant was Provision for admission of claim within further period of nine months, unable to comply with the provisions of sections six and seven, the Manager may admit such claim within the further period of nine months from the expiration of the said period of three months.

9. The Manager shall, in accordance with the Determination of debts and liabilities. rules to be made under this Act, determine the amount of the debts and liabilities due to the several creditors of the thákur and persons holding mortgages, charges or liens on the said property or any part thereof.

10. An appeal against any refusal, admission or determination under sections seven, eight or nine Appeal. shall lie, if preferred within six weeks from the date of such determination, to the Commissioner of Division to whom the Manager is subordinate, and the decision of such Commissioner, or of the Manager if no such appeal has been so preferred, shall be final.

11. When the total amount of such debts and liabilities has been finally Scheme for settlement of debts and liabilities. determined, the Manager shall prepare and submit to the Governor of Bombay in Council, a schedule of such debts and liabilities, and a scheme for the settlement thereof; and such scheme, when approved by the Governor of Bombay in Council, shall be carried into effect.

Until such approval is given, the Governor of Bombay in Council may, as Power to return scheme for revision. often as he thinks fit, send back such scheme to the Manager for revision, and direct him to make such further enquiry as may be requisite for the proper preparation of the scheme.

Restoration of thákur to his property. 12. When all such debts and liabilities have been discharged,

or if, within six months after the publication of the order mentioned in section three, the Governor of Bombay in Council thinks that the provisions of this Act should not continue to apply to the case of the thákur or his heir,



the thakur or his heir shall be restored to the possession and enjoyment of his immoveable property, or of such part thereof as has not been sold by the Manager under the power contained in section nineteen, but subject to the leases and mortgages (if any) granted and made by the Manager under the powers hereinafter contained.

Where the thakur or his heir is so restored under the circumstances mentioned in the second clause of this section, the proceedings, processes, executions and attachments mentioned in section three (so far as they relate to debts and liabilities not settled by the Manager), and the debts and liabilities barred by section eight, shall be revived, and any mortgagee dispossessed under section seventeen shall be reinstated unless his claim under the mortgage has been satisfied;

and in calculating the periods of limitation applicable to such revived proceedings and to suits to recover and enforce such revived debts and liabilities, the time intervening between such restoration and the publication of the order mentioned in section three shall be excluded.

#### V.—POWERS OF MANAGER.

13. The Manager may, from time to time, call for further and more detailed particulars of any claim preferred before him under this Act, and may at his discretion refuse to proceed with the investigation of the claim until such particulars are supplied.

14. For the purposes of this Act, the Manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

15. The Manager may administer an oath in such form as he thinks fit to any person examined before him touching the matters to be enquired into under this Act.

16. Every investigation conducted by the Manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

And every statement made by any person examined by or before the Manager with reference to such investigation, whether upon oath or otherwise, shall be taken to be evidence within the meaning of the same Code.

17. The Manager shall have, for the purpose of realizing and recovering the rents and profits of the said immoveable property, the same powers as a Collector possesses under the law for the time being in force for the realization and recovery of land-revenue due to Government.

And if such property, or any part thereof, be in the possession of any mortgagee, the Manager may apply to the Court of the

District Judge within whose jurisdiction the property is situate, and such Court shall cause the same to be delivered to the Manager as if a decree therefor had been made in his favour; but without prejudice to the mortgagee preferring his claim under the provisions hereinbefore contained.

18. Subject to the rules made under section twenty, the Manager shall have power to demise all or any part of the said property, for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of any fine or fines, or without fine, and reserving such rents and under such conditions as may be agreed upon.

19. The Manager, with the previous assent of the Governor of Bombay in Council, shall have power to raise any money which may be required for the settlement of the debts and liabilities (other than as aforesaid) to which the thakur is subject, or with which his immoveable property or any part thereof is charged,

by demising by way of mortgage the whole or any part of such property for a term not exceeding twenty years from the said publication,

or by selling, with the previous consent of the thakur and of the person (being of full age) who would be his heir if he died intestate, by public auction or by private contract, and upon such terms as the Manager thinks fit, such portion of the same property as may appear expedient.

And no mortgagee advancing money upon any mortgage made under this section, shall be bound to see that such money is wanted or that no more than is wanted is raised.

And the receipt of the Manager for any monies paid to him upon any mortgage or sale made under this section, or for any rents or profits received by him under section five, shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

The power to mortgage conferred by this section shall not be exercisable until six months have elapsed from the publication of the order mentioned in section three.

#### VI.—MISCELLANEOUS.

20. The Governor of Bombay in Council may, from time to time, make rules consistent with this Act in all matters connected with its enforcement.

Such rules, when published in the Bombay Government Gazette, shall have the force of law.

21. Whenever the Governor of Bombay in Council thinks fit, he may appoint any officer to be a Manager in the stead of any Manager appointed under this Act; and thereupon the management then vested under this Act in the former Manager shall become vested in the new Manager.

Every such new Manager shall have the same powers as if he had been originally appointed.

22. Every Manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

23. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bonâ fide* pursuant to this Act.

24. No petition, application, memorandum of appeal or other proceeding under this Act, shall be chargeable under the Court Fees Act, 1870.

25. Nothing in this Act precludes the Courts of Broach, having jurisdiction in suits relating to the succession to or rights of persons claiming maintenance from any immovable property brought under the operation of this Act, from entertaining and disposing of such suits; but to all such suits the Manager of such property shall be made a party.

26. And whereas doubts have been raised as to the validity of Bombay Act No. VI of 1862 (*for the amelioration of the condition of Talookdars in the Ahmedabad Collectorate, and for their relief from debt*) so far as it purports to affect the High Court of Judicature at Bombay, for the purpose of precluding such doubts, it is hereby further enacted that the said Act, so far as it purports to affect the said High Court, shall be deemed to be and to have been valid.

#### SCHEDULE.

The Thákur of Ahmód.  
The Thákur of Saród.  
The Thákur of Kerwára.  
The Thákur of Dehej.  
The Thákur of Janiádra.

WHITLEY STOKES,  
*Secy. to the Govt. of India.*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

Act No. XVI of 1871.

## THE BURMESE STEAMER SURVEY ACT.

### CONTENTS.

#### PREÁMBLE.

#### SECTION.

#### I.—Preliminary.

1. Short title.
- Local extent.
- Commencement.
2. Interpretation-clause.

#### II.—Survey of Steamers.

3. Certain Steam Vessels liable to be surveyed twice a year.
4. Government to appoint Surveyors.
5. Authority to Surveyors to go on board Steamers for the purpose of surveying.
6. Surveyors when to grant Certificate and Declaration.
7. No clearance to be given to a Steamer for a voyage for which she has not got a Certificate.
8. Special survey may be ordered by Government on any British Steamer.
9. Rules as to mode and time of conducting survey.
10. Fees to be paid for every survey made.
11. Certificates to be hung up in conspicuous part of vessel.
12. Certificates to be in force only six months and to be delivered up when expired or revoked. Provision in case of vessels absent from Port when Certificate expires.
13. Certificate and Declaration may be cancelled by Government.
14. Power to order a second survey.

#### Explosions.

15. Power to investigate causes of explosions.

#### III.—Examinations and Certificates of Engineers.

16. Examinations to be instituted for Engineers.
17. Examiners and Rules of Examination.
18. Certificates of Competency.
19. Certificates of Service.
20. No Certificate of Survey if vessels have not a Certificated Engineer.
21. Power to exempt private Steam Vessels.
22. Withdrawal of Certificate.
23. English Certificates to be available.
24. Certificates to be made in duplicate.
25. Copy of Certificate to be delivered.



## IV.—Penalties.

## SECTION.

26. Hindering survey or withholding required information.
27. Leaving without Certificate and Declaration.
28. Master who is a licensed Pilot attempting to take his ship out of port without Certificate.
29. Receiving unlawful fees, &c., for making a survey.
30. Neglect to hang up Certificate and Declaration.
31. Refusal to comply with requirements of section 12.
32. Plying without Certificated Engineer.
33. Offences under this Act by whom to be tried.

SCHEDULE A (Surveyors' Certificate and Declaration).

SCHEDULE B (Rates of fees).

## AN ACT FOR THE SURVEY OF STEAM VESSELS PLYING WITHIN BRITISH BURMA.

WHEREAS it is expedient to provide for the survey of Steam Vessels plying within British Burma; It is hereby enacted as follows:—

## I.—Preliminary.

1. This Act may be called "The Burmese Steamer Survey Act."

It extends only to the territories under the administration of the Chief Commissioner of British Burma; and

It shall come into force at the expiration of one month from the passing thereof.

Interpretation-clause. 2. In this Act—

"Chief Commissioner" means the Chief Commissioner of British Burma, and

"Surveyors" includes any Surveyor acting alone when authorised by the Chief Commissioner under the provisions of this Act.

## II.—Survey of Steamers.

3. Every Steam Vessel plying on any of the rivers or waters of British Burma, except Steam Vessels plying between some Port within the said Provinces and some Port not in British India, shall be liable to be surveyed twice in every year, in the manner hereinafter prescribed.

4. The Chief Commissioner may appoint for the purposes of this Act any Ports in British Burma to be ports of survey, and fit and proper persons to be Surveyors.

5. The said Surveyors, in the execution of their duties, may go on board any Steam Vessel liable to be surveyed under this Act, as soon as reasonably may be after the arrival of such Steam Vessel in the Port of Rangoon or any other Port of survey, and not so as unnecessarily to hinder the loading or unloading of such Steam Vessel, or to detain or delay her from proceeding on any voyage or service, and may inspect such Steam Vessel or any part thereof, and any of the machinery, equipments, or articles on board thereof.

The Owner, Master and Officers serving on board such vessel shall be bound to afford to the Surveyors all reasonable facilities for such inspection or survey, and to afford them all such information respecting such vessel and her machinery and equipments, or any part thereof respectively, as they may reasonably require.

6. When any survey is made under this Act, the Surveyors making such survey shall forthwith, if satisfied that they can with propriety do so, and on payment by the Owner or Master of the ship surveyed of the fees hereinafter mentioned, give him a certificate and declaration signed by them and framed as nearly as the circumstances of each case will admit in the form set forth in schedule A hereto annexed.

7. No Officer of Customs shall grant a clearance nor shall any Pilot be assigned to any Steam Vessel, liable to be surveyed under this Act, which has not been duly furnished with a certificate and declaration under the provisions of this Act applicable to the voyage on which she is about to proceed, or the service on which she is about to be employed.

8. The Chief Commissioner may give special direction to the Surveyors under this Act for the survey by them of any British Steamer lying in any Port of survey and plying between such Port and any other Port or Ports, and the provisions of this Act shall apply (so far as the same are applicable) to every vessel so specially directed to be surveyed, and the Owner, Master and Officers thereof.

9. The Chief Commissioner may frame rules consistent with this Act as to—

(a) the manner in which the surveys shall be made, (b) the times and places of such surveys, and (c) the duties of the Surveyors.

10. For every survey made under this Act the Owner or Master of the Steam Vessel surveyed shall pay to each of the Surveyors

Fees to be paid for every survey made.

making the same a fee, calculated on the tonnage of the vessel according to the rates in schedule B hereto annexed.

11. Each certificate and declaration granted by Surveyors under this Act shall be hung up, and remain at all times suspended in some conspicuous part of the vessel for which the same is granted, where the same may be easily read.

Certificates to be hung up in conspicuous part of vessel.

12. No certificate or declaration shall be in force for the purposes of this Act after the expiration of six months from the date thereof; provided that if any Steam Vessel is not in any Port of survey when her certificate and declaration expire, no penalty shall be incurred for the want of a certificate and declaration, until she first begins to ply, or is about to ply after her next subsequent arrival at some Port of survey.

The Chief Commissioner may require any certificate and declaration which has expired or has been revoked or cancelled to be delivered up as may be directed.

Provision in case of vessels absent from Port when certificate expires.

13. The Chief Commissioner may revoke and cancel any certificate and declaration granted under this Act in any case in which he has reason to believe—

Certificate and Declaration may be cancelled by Government.

(1) that the certificate and declaration of the sufficiency and good condition of the hull, equipments, and machinery of any Steam Vessel, or either of them have been fraudulently or erroneously given or made, or,

(2) that such certificate and declaration have otherwise been issued upon false or erroneous information, or,

(3) that since the giving and making of such certificate and declaration the hull, equipments, or machinery of such ship have sustained any injury or are otherwise insufficient.

And in every such case the Chief Commissioner may, if he thinks fit, require the Owner or Master to have such Steam Vessel again surveyed as herein provided.

14. If any Steam Vessel is surveyed under the provisions of this Act, and if the Surveyors decline to give any certificate or declaration with which the Owner or Master of the Steam Vessel is dissatisfied, the Chief Commissioner may, on the application of such Owner or Master, appoint two other competent Surveyors to survey the said Steam Vessel.

Power to order a second survey.

The Surveyors so appointed shall forthwith survey the said Steam Vessel, and shall either decline to give any certificate and declaration, or shall give such certificate and declaration as under the circumstances may seem to them proper.

Every survey made under this section shall be made subject to all the provisions and rules both as to the payment of fees and otherwise which are applicable to surveys made in ordinary cases under this Act.

If the Surveyors appointed under this section unanimously refuse to give any certificate and

declaration or agree as to the terms of their certificate and declaration, such refusal or such certificate and declaration shall be final and conclusive; but if they do not agree, the refusal originally made, or the certificate and declaration originally granted by the Surveyors who surveyed the said Steam Vessel in the first instance, shall remain in force.

#### *Explosions.*

15. Whenever any explosion occurs on board of any Steam Vessel subject to this Act, the Chief Commissioner may, if he thinks fit, direct that an investigation of the cause of such explosion be made by such person or persons as he thinks fit.

Power to investigate causes of explosions.

Such person or persons may enter into and upon such Steam Vessel with all necessary workmen and labourers, and remove any portion of such Steam Vessel, or of the machinery thereof, for the purpose of such investigation, and shall report the cause of such explosion.

#### *III.—Examinations and Certificates of Engineers.*

16. Examinations shall be instituted for persons who intend to become Engineers of Steamers, or who wish to procure Certificates of Competency hereinafter mentioned.

Examinations to be instituted for Engineers.

17. The Chief Commissioner shall, from time to time, nominate two or more competent persons for the purpose of examining the qualifications of the applicants for examination, and may make rules for the conduct of such examinations, and as to the qualifications to be required, and the fees to be paid by all applicants for examination.

Examiners and Rules of Examination.

18. The Chief Commissioner shall deliver to every applicant who is reported by the Examiners to have passed the examination satisfactorily, a certificate (hereinafter called a "Certificate of Competency") to the effect that he is competent to act as Engineer.

Certificates of Competency.

19. Every person who, before the passing of this Act, has served for a period of not less than one year as first or only Engineer in any Steam Vessel, or who has attained or shall attain the rank of First Class Assistant Engineer in the Service of Her Majesty, shall be entitled to a Certificate of Service.

Certificates of Service.

Each of such Certificates of Service shall contain particulars of the name and of the length and nature of the previous service of the person to whom it is delivered.

And the Chief Commissioner shall deliver such Certificates of Service to the various persons so respectively entitled thereto, upon their proving themselves to have attained such rank, or to have served as aforesaid; and, upon their giving a full and satisfactory account of the particulars aforesaid and on payment of such fees as the Chief Commissioner shall, by an order published in the local official Gazette, from time to time direct.

20. No Certificate of Survey under this Act, shall be granted for any Steam Vessel, unless it has as its Engineer an Engineer possessing a Certificate of Competency or a Certificate of Service.

No Certificate of Survey if vessels have not a Certificated Engineer.



21. The Chief Commissioner may exempt from the operation of section twenty any Steamer which does not ply with passengers or goods, or as a Steam Tug for hire.

22. It shall be lawful for the Chief Commissioner, in case of the misconduct, negligence or incompetency of any Engineer possessing a Certificate of Competency or a Certificate of Service, to cancel such Certificate, or to suspend the same for such time as to him or them shall seem fit.

23. Every Engineer's Certificate of Competency or Service, which may be granted by any competent authority in the United Kingdom, shall have, in all respects, the same validity and effect as if the same had been granted under the provisions of this Act.

24. All Certificates, whether of Competency or Service, shall be made in duplicate, and one part shall be delivered to the person entitled to the Certificate, and the other shall be kept and recorded as the Chief Commissioner directs.

A note of all orders made for cancelling, suspending, altering, or otherwise affecting any Certificate in pursuance of the powers herein contained, shall be entered in the record of Certificates.

25. Whenever any Engineer proves to the satisfaction of the Chief Commissioner, that he has, without fault on his part, lost or been deprived of any Certificate already granted to him, a copy of the Certificate to which, by the record so kept as aforesaid, he appears to be entitled, shall be delivered to him, and shall have all the effect of the original.

#### IV.—Penalties.

26. Any person refusing access to any Surveyors or other persons under this Act, or otherwise hindering them in the performance of their duty, or refusing or neglecting to give any information which may reasonably be required of him, and which he has in his power to give, shall be liable for each offence to fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding one month.

27. If any Steam Vessel liable to be surveyed under this Act leaves or attempts to leave any port of survey without such Certificate and Declaration as is mentioned in section seven, the Owner or Master of such Vessel shall, for each offence, be punished with fine not exceeding one thousand rupees.

28. If the Commander or any other Officer of a Tug Steamer or of any other Steam Vessel, liable to be surveyed under this Act, is a licensed Pilot and leaves or attempts to leave any Port of survey in such Tug Steamer or Steam Vessel without such Tug Steamer or Steam Vessel being duly furnished with a Certificate and Declaration under the provisions of this Act, applicable to the voyage on which she is about to proceed, or the service on which she is about to be employed, such Commander or other Officer shall be liable to have his license as a Pilot taken away from him entirely or suspended for any period by the Chief Commissioner as the Chief Commissioner may see fit to order.

29. Any Surveyor demanding or receiving directly or indirectly from the Owner, Master, or Officer of any ship surveyed by him under the provisions of this Act, any fee or remuneration otherwise than as provided by this Act, shall be liable to dismissal, in addition to any other penalty to which he may by law be liable.

30. The Owner or Master of every Steam Vessel in which the Certificate and Declaration granted under this Act is not hung up and does not remain in manner provided by section eleven, shall, for each offence, be punished with fine not exceeding one hundred rupees.

31. Any Owner or Master or other person who without reasonable cause neglects or refuses to comply with any requirement made under section twelve shall be punished with fine not exceeding one hundred rupees for each offence.

32. The Owner, and also the Master, of any Steam Vessel subject to this Act, which plies on any of the rivers or waters in British Burma, without having in charge of the engines thereof an Engineer possessing a Certificate of Service or a Certificate of Competency, shall be liable to a fine not exceeding five hundred rupees.

33. Any case arising out of this Act may be tried by any Officer having the full powers of a Magistrate within whose jurisdiction the offence may have been committed, or by any Police Magistrate of the town of Rangoon.

The provisions of section fifty-five of Act XXII of 1855 (*for the regulation of Ports and Port dues*) are hereby extended to all fines imposed under this Act, and all fees due under section ten shall be recoverable as if they were fines.





The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XVII OF 1871.

*An Act to provide for the levy of rates on land in Oudh.*

WHEREAS it is expedient to provide for the levy of rates on land in Oudh to be applied to local purposes ;  
Preamble.  
It is hereby enacted as follows :—

1. This Act may be cited as "The Oudh Local Rates Act;"  
Short title.

It extends only to the territories under the administration of the Chief Commissioner of Oudh ;  
Local extent.

And it shall come into force on the first day of April, 1871.  
Commencement.

2. In this Act—

"Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed, or assigned :  
Interpretation-clause.

"Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a Muáfidár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed, or assigned :  
"Landholder."

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof ; and  
"Estate."

"Annual value." "Annual value" means—

(1) Where the settlement of the land-revenue is liable to periodical revision, — double the amount of the land-revenue assessed on an estate ;

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned, — double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate.

3. The Chief Commissioner may impose on every estate a rate not exceeding one and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.  
Rates assessable.

4. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.  
Recovery of rates.

5. Every landholder may recover from his co-sharers or pattidárs, if any, a share of the rate bearing the same proportion to the  
Power to recover contribution.

whole rate that the annual value of the share of such co-sharer or pattidár, recorded at the time of the settlement, bears to the annual value of the whole estate.

6. Whenever the rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realize from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged bears to half the annual value of such land.  
Rate on land in the occupation of an under-proprietor or permanent lessee.

7. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants as aforesaid, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh,  
Jurisdiction over suits as to rates.

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

8. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: provided that such appeal be presented within thirty days from the date of the order.  
Appeal to Commissioner.

The decision of the Commissioner on such appeal shall be final ; but all such decisions may be reviewed by the Chief Commissioner.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.  
General fund.

10. The Chief Commissioner shall, from time to time, assign from such fund an amount to be applied in each district for expenditure on all or any of the following purposes—  
Assignments for local purposes.

(1) The construction, repair, and maintenance of roads and communications ;

(2) The construction and repair of school-houses, the maintenance and inspection of schools, the establishment of scholarships, and the training of teachers ;

(3) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience.

Such assignment shall not be less than the total sum assessed under this Act in such district in the year in which the assignment was made.

11. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made may, at the discretion of the Chief Commissioner, be re-assigned for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

12. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the assignment made under section ten, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the Local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

13. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount mentioned in section ten shall be applied, and in the supervision and control of the expenditure of such amount:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

14. The Chief Commissioner may, by notification, from time to time,

- (a) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid;
- (b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;
- (c) exempt any portion of the territories under his administration from the operation of this Act.

Every notification under this section shall be published in the local official Gazette.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th April 1871, and is hereby promulgated for general information:—

Act No. XVIII of 1871.

*An Act for the levy of rates on Land in the North-Western Provinces.*

WHEREAS it is expedient to provide, in the North-Western Provinces of the Presidency of Fort William, for the levy on land of rates to be applied to local purposes; It is hereby enacted as follows:—

#### *I.—Preliminary.*

1. This Act may be called “The North-Western Provinces Local Rates Act, 1871.”

It extends only to the territories subject to the Lieutenant-Governor of the North-Western Provinces;

and it shall come into force on the passing thereof.

Interpretation-clause.

2. In this Act—

“Commissioner” means Commissioner of a Division;

“Collector” means the Head Revenue Officer of a district;

“Land” means land used for agricultural purposes, or waste land which is cultivable;

“Tenant” means any person using or occupying land, and liable to pay or deliver rent therefor;

“Landlord” means the person responsible for the payment of the Government land-revenue, if any, assessed on an estate, and includes a muáfídar, nazránádar or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned;

“Estate” means all or any part of a village separately assessed to the land-revenue, or separately exempt from the payment thereof.

#### *II.—Rates on Land in Districts of which the Settlement is liable to Revision.*

3. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate:

Provided that, in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on



account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

"Annual value" means as follows:—

- (1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;
- (2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

### III.—Rates on Land in Estates of which the Land-revenue is not liable to periodical Revision.

4. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

5. The rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

6. The Lieutenant-Governor shall from time to time prescribe rules for ascertaining the area of the land assessable under section four.

7. The landlord may recover, from every tenant of land on which such rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate assessed on the land held by such tenant.

8. The Lieutenant-Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate assessed on the land held by such tenants.

### IV.—Manner in which the Rates are to be expended.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

10. The Lieutenant-Governor shall from time to time assign from such fund an amount to be applied in each district for expenditure on all or any of the following purposes:—

- (1). The construction, repair and maintenance of roads and communications;

(2). The maintenance of the rural police and district post.

(3). The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(4). The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

Such assignment shall not be less than the total sum levied under this Act in such district in the year in which the assignment was made.

11. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

12. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made may, at the discretion of the Lieutenant-Governor, be re-assigned for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant-Governor from time to time directs.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such assignment, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the Local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

14. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the amount mentioned in section ten shall be applied, and in the supervision and control of such amount:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of

such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

*V.—Miscellaneous.*

15. Suits for the recovery from co-sharers, tenants or others of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863,

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

16. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within thirty days from the date of the order.

The Commissioner's decision on such appeal shall be final; but all such decisions may be reviewed by the Board of Revenue.

17. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

18. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

19. The Lieutenant-Governor may, by notification from time to time,

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act;

(d) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the *Government Gazette, North-Western Provinces*.

WHITLEY STOKES,

*Secy. to the Govt. of India.*





# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, APRIL 22, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th April 1871, and is hereby promulgated for general information:—

ACT No. XVIII OF 1871.

*An Act for the levy of rates on Land in the North-Western Provinces.*

Whereas it is expedient to provide, in the North-Western Provinces of the Presidency of Fort William, for the levy on land of rates to be applied to local purposes; It is hereby enacted as follows:—

#### *I.—Preliminary.*

1. This Act may be called "The North-Western Provinces Local Rates Act, 1871:—"

It extends only to the territories subject to the Lieutenant-Governor of the North-Western Provinces;

and it shall come into force on the passing thereof.

Interpretation-clause.

2. In this Act—

"Commissioner" means Commissioner of a Division;

"Collector" means the Head Revenue Officer of a District;

"Land" means land used for agricultural purposes, or waste land which is cultivable;

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor;

"Landlord" means the person responsible for the payment of the Government land-revenue, if any, assessed on an estate, and includes a muáfidár, nazráuádár or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned;

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempt from the payment thereof.

#### *II.—Rates on Land in Districts of which the Settlement is liable to revision.*

3. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate:

Provided that, in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated

sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

"Annual value" means as follows:—

- (1.) In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;
- (2.) In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

### III.—Rates on Land in Estates of which the Land-revenue is not liable to periodical revision.

4. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

5. The rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

6. The Lieutenant-Governor shall from time to time prescribe rules for ascertaining the area of the land assessable under section four.

7. The landlord may recover, from every tenant of land on which such rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate assessed on the land held by such tenant.

8. The Lieutenant-Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate assessed on the land held by such tenants.

### IV.—Manner in which the Rates are to be expended.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

10. The Lieutenant-Governor shall from time to time assign from such fund an amount to be applied in each district for expenditure on all or any of the following purposes:—

- (1.) The construction, repair and maintenance of roads and communications;
- (2.) The maintenance of the rural police and district post;
- (3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;
- (4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

Such assignment shall not be less than the total sum levied under this Act in such district in the year in which the assignment was made.

11. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

12. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made may, at the discretion of the Lieutenant-Governor, be re-assigned for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant-Governor from time to time directs.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such assignment, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the Local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the Vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district, without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

14. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the amount mentioned in section



ten shall be applied, and in the supervision and control of such amount :

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

*V.—Miscellaneous.*

15. Suits for the recovery from co-sharers, tenants or others of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863,

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

16. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector: provided that such appeal be presented within thirty days from the date of the order.

The Commissioner's decision on such appeal shall be final; but all such decisions may be reviewed by the Board of Revenue.

17. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

18. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

19. The Lieutenant-Governor may, by notification from time to time,

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act;

(d) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the *Government Gazette, North-Western Provinces*.

WHITLEY STOKES,  
*Secy. to the Govt. of India.*



# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, APRIL 29, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th April 1871, and is hereby promulgated for general information:—

ACT No. XVIII of 1871.

*An Act for the levy of rates on Land in the North-Western Provinces.*

Whereas it is expedient to provide, in the North-Western Provinces of the Presidency of Fort William, for the levy on land of rates to be applied to local purposes; It is hereby enacted as follows:—

#### I.—Preliminary.

1. This Act may be called "The North-Western Provinces Local Rates Act, 1871:—"

Short title.

It extends only to the territories subject to the Lieutenant-Governor of the North-Western Provinces;

Extent of Act.

and it shall come into force on the passing thereof.

Interpretation-clause.

2. In this Act—

"Commissioner" means Commissioner of a Division;

"Collector" means the Head Revenue Officer of a District;

"Land" means land used for agricultural purposes, or waste land which is cultivable;

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor;

"Landlord" means the person responsible for the payment of the Government land-revenue, if any, assessed on an estate, and includes a muáfídár, nazránádár or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned;

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempt from the payment thereof.

#### II.—Rates on Land in Districts of which the Settlement is liable to revision.

3. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate:

Provided that, in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated



sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

“Annual value” means as follows:—

- (1.) In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;
- (2.) In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

### III.—Rates on Land in Estates of which the Land-revenue is not liable to periodical revision.

4. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

5. The rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

6. The Lieutenant-Governor shall from time to time prescribe rules for ascertaining the area of the land assessable under section four.

7. The landlord may recover, from every tenant of land on which such rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate assessed on the land held by such tenant.

8. The Lieutenant-Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate assessed on the land held by such tenants.

### IV.—Manner in which the Rates are to be expended.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

10. The Lieutenant-Governor shall from time to time assign from such fund an amount to be applied in each district for expenditure on all or any of the following purposes:—

- (1.) The construction, repair and maintenance of roads and communications;
- (2.) The maintenance of the rural police and district post;
- (3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;
- (4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

Such assignment shall not be less than the total sum levied under this Act in such district in the year in which the assignment was made.

11. In the case of works which benefit more than one district, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

12. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made may, at the discretion of the Lieutenant-Governor, be re-assigned for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant-Governor from time to time directs.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such assignment, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the Local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the Vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district, without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

14. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the amount mentioned in section

ten shall be applied, and in the supervision and control of such amount :

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

*V.—Miscellaneous.*

15. Suits for the recovery from co-sharers, tenants or others of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863,

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

16. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector : provided that such appeal be presented within thirty days from the date of the order.

The Commissioner's decision on such appeal shall be final ; but all such decisions may be reviewed by the Board of Revenue.

17. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

18. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

19. The Lieutenant-Governor may, by notification from time to time,

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid ;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement ;

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act ;

(d) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the *Government Gazette, North-Western Provinces*.

WHITLEY STOKES,  
*Secy. to the Govt. of India.*





# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 13, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th May 1871, and is hereby promulgated for general information:—

ACT No. XIX OF 1871.

*An Act to provide for the appointment of Sessions Judges in Bengal and the North-Western Provinces.*

Whereas it is expedient to provide for the appointment of Sessions Judges in the territories respectively under the governments of the Lieutenant-Governors of the Lower and North-Western Provinces of the Presidency of Fort William in Bengal; It is hereby enacted as follows:—

1. This Act may be called "The Bengal Sessions Courts Act, 1871."

Short title.

It extends to the territories for the time being subject to the said Lieutenant-Governors, respectively, and shall come into force on the passing thereof.

Extent and commencement of Act.

2. The Local Governments may appoint Sessions Judges and Additional Sessions Judges, and may invest any persons with all or any of the powers of Sessions Judges under this Act, and shall define, and may from time to time vary, in each case, the local limits within which such Sessions Judges, Additional Sessions Judges, or persons so invested shall exercise jurisdiction.

Local Governments may appoint Sessions Judges and Additional Sessions Judges.

3. All persons who have been heretofore appointed Sessions Judges or Additional Sessions Judges, or who under the authority of the Local Government have exercised the powers of Sessions Judges in the said territories, shall be deemed to have been appointed or empowered under, and in conformity to, the provisions of this Act.

Present Sessions Judges and Additional Sessions Judges to be deemed appointed under this Act.

4. The local limits of the jurisdiction of the said persons shall be the same as those within which they now exercise jurisdiction, and they shall continue to hold their Courts at the place or places in which they are now held, unless and until the Local Government shall otherwise direct.

Existing local jurisdiction preserved.

5. The Sessions Judges, Additional Sessions Judges, and other persons appointed or invested as aforesaid shall be Courts of Session, and shall exercise any powers

Powers of Sessions Judges and Additional Sessions Judges so appointed.

other than those of a Court of Session which are at present exercised by Sessions Judges in the said territories respectively.

6. Every officer appointed or invested as aforesaid shall hold his Court at such place or places as the Local Government directs either generally or in any particular instance: and the Local Government may specify the place or places at which offences committed within any particular portion of the local jurisdiction of any such officer and triable by a Court of Session shall be tried: and may from time to time empower and direct any such officer to try any such offences which have been committed beyond the local limits of such officer's ordinary jurisdiction.

Local Government  
to appoint places for  
the trial of cases.

7. No judgment heretofore given, order passed, or proceeding had before any person who at any time has been appointed a Sessions Judge or Additional Sessions Judge or who has been empowered to act as such in Bengal or the North-Western Provinces, shall be deemed to be or to have been invalid, and no suit shall lie in any Court in respect of any such judgment, order or proceeding, merely on the ground that such Sessions Judge or Additional Sessions Judge or person empowered to act as such was not appointed or empowered in conformity to law.

H. S. CUNNINGHAM,  
*Offg. Secy. to the Council of the  
Govr. Genl. for making  
Laws and Regulations.*





# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 20, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th May 1871, and is hereby promulgated for general information:—

Act No. XIX of 1871.

*An Act to provide for the appointment of Sessions Judges in Bengal and the North-Western Provinces.*

Whereas it is expedient to provide for the appointment of Sessions Judges in the territories respectively under the governments of the Lieutenant-Governors of the Lower and North-Western Provinces of the Presidency of Fort William in Bengal; It is hereby enacted as follows:—

1. This Act may be called "The Bengal Sessions Courts Act, 1871."

Short title.

It extends to the territories for the time being subject to the said Lieutenant-Governors, respectively, and shall come into force on the passing thereof.

Extent and commencement of Act.

2. The Local Governments may appoint Sessions Judges and Additional Sessions Judges, and may invest any persons with all or any of the powers of Sessions Judges under this Act, and shall define, and may from time to time vary, in each case, the local limits within which such Sessions Judges, Additional Sessions Judges, or persons so invested shall exercise jurisdiction.

Local Governments may appoint Sessions Judges and Additional Sessions Judges.

3. All persons who have been heretofore appointed Sessions Judges or Additional Sessions Judges, or who under the authority of the Local Government have exercised the powers of Sessions Judges in the said territories, shall be deemed to have been appointed or empowered under, and in conformity to, the provisions of this Act.

Present Sessions Judges and Additional Sessions Judges to be deemed appointed under this Act.

4. The local limits of the jurisdiction of the said persons shall be the same as those within which they now exercise jurisdiction, and they shall continue to hold their Courts at the place or places in which they are now held, unless and until the Local Government shall otherwise direct.

Existing local jurisdiction preserved.

5. The Sessions Judges, Additional Sessions Judges, and other persons appointed or invested as aforesaid shall be Courts of Session, and shall exercise any powers

Powers of Sessions Judges and Additional Sessions Judges so appointed.

other than those of a Court of Session which are at present exercised by Sessions Judges in the said territories respectively.

6. Every officer appointed or invested as aforesaid shall hold his Court at such place or places as the Local Government directs either generally or in any particular instance: and the Local Government may specify the place or places at which offences committed within any particular portion of the local jurisdiction of any such officer and triable by a Court of Session shall be tried: and may from time to time empower and direct any such officer to try any such offences which have been committed beyond the local limits of such officer's ordinary jurisdiction.

Local Government  
to appoint places for  
the trial of cases.

7. No judgment heretofore given, order passed, or proceeding had before any person who at any time has been appointed a Sessions Judge or Additional Sessions Judge or who has been empowered to act as such in Bengal or the North-Western Provinces, shall be deemed to be or to have been invalid, and no suit shall lie in any Court in respect of any such judgment, order or proceeding, merely on the ground that such Sessions Judge or Additional Sessions Judge or person empowered to act as such was not appointed or empowered in conformity to law.

H. S. CUNNINGHAM,

*Offg. Secy. to the Council of the  
Govr. Gent. for making  
Laws and Regulations.*





# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 27, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 12th May 1871, and is hereby promulgated for general information:—

ACT No. XIX OF 1871.

*An Act to provide for the appointment of Sessions Judges in Bengal and the North-Western Provinces.*

Whereas it is expedient to provide for the appointment of Sessions Judges in the territories respectively under the Governments of the Lieutenant-Governors of the Lower and North-Western Provinces of the Presidency of Fort William in Bengal; It is hereby enacted as follows:—

1. This Act may be called "The Bengal Sessions Courts Act, 1871."

Short title.

It extends to the territories for the time being subject to the said Lieutenant-Governors, respectively, and shall come into force on the passing thereof.

Extent and commencement of Act.

2. The Local Governments may appoint Sessions Judges and Additional Sessions Judges, and may invest any persons with all or any of the powers of Sessions Judges under this Act, and shall define, and may from time to time vary, in each case, the local limits within which such Sessions Judges, Additional Sessions Judges, or persons so invested shall exercise jurisdiction.

3. All persons who have been heretofore appointed Sessions Judges or Additional Sessions Judges, or who under the authority of the Local Government have exercised the powers of Sessions Judges in the said territories, shall be deemed to have been appointed or empowered under, and in conformity to, the provisions of this Act.

4. The local limits of the jurisdiction of the said persons shall be the same as those within which they now exercise jurisdiction, and they shall continue to hold their Courts at the place or places in which they are now held, unless and until the Local Government shall otherwise direct.

5. The Sessions Judges, Additional Sessions Judges, and other persons appointed or invested as aforesaid shall be Courts of Session, and shall exercise any powers

Powers of Sessions Judges and Additional Sessions Judges so appointed.

other than those of a Court of Session which are at present exercised by Sessions Judges in the said territories respectively.

6. Every officer appointed or invested as aforesaid shall hold his Court at such place or places as the Local Government directs either generally or in any particular instance: and the Local Government may specify the place or places at which offences committed within any particular portion of the local jurisdiction of any such officer and triable by a Court of Session shall be tried: and may from time to time empower and direct any such officer to try any such offences which have been committed beyond the local limits of such officer's ordinary jurisdiction.

Local Government  
to appoint places for  
the trial of cases.

7. No judgment heretofore given, order passed, or proceeding had before any person who at any time has been appointed a Sessions Judge or Additional Sessions Judge or who has been empowered to act as such in Bengal or the North-Western Provinces, shall be deemed to be or to have been invalid, and no suit shall lie in any Court in respect of any such judgment, order or proceeding, merely on the ground that such Sessions Judge or Additional Sessions Judge or person empowered to act as such was not appointed or empowered in conformity to law.

H. S. CUNNINGHAM,  
*Offg. Secy. to the Council of the  
Govr. Genl. for making  
Laws and Regulations.*





# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 24, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## PART IV.

Acts of the Governor General's Council assented to by the Governor General.

### GOVERNMENT OF INDIA.

#### LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th June 1871, and is hereby promulgated for general information:—

ACT No. XX OF 1871.

*An Act to provide for the levy of rates on land in the Panjáb.*

WHEREAS it is expedient to provide for the levy of rates on land in the Panjáb to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called 'The Panjáb Local Rates Act, 1871':

It extends only to the territories for the time being under the government of the Lieutenant-Governor of the Panjáb, inclusive of any territory that may, from time to time, be removed, under the provisions of the Agror Valley Act, 1870, from the jurisdiction of the tribunals established under the general Regulations and Acts;

And it shall come into force on the passing thereof.

2. In this Act—

'Land' means land assessed to the land-revenue, and includes land whereof the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned;

'Landholder' means any person responsible for the payment of the land-revenue, if any, assessed on land.

It also includes a person holding land, the land-revenue of which has been, wholly or in part, released, compounded for, redeemed or assigned;

'Annual value.'

'Annual value' means—

(1) double the land-revenue for the time being assessed on any land, whether such assessment be leviable or not;

(2) and, where the land-revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—

double the amount which, but for such permanent assessment, composition or redemption, would have been leviable.

3. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time to time directs, not exceeding six pies for every rupee of its annual value.

Such rate shall be computed as from the first day of April 1871, and shall be paid by the landholder independently of, and in addition to, any land-revenue assessed on land for the land-revenue of which he is responsible, and any local cesses now leviable therefrom.

Provided that wherever the proprietors of any land pay the land-revenue in kind to any assignee of revenue or any village headman, such assignee of revenue or village headman shall be responsible for the payment of the said rate, instead of the proprietors, and no demand shall be made by any such assignee or village headman on any such proprietor in respect of the payment of any such rate.

4. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realize from such tenant a share of the said rate, bearing the same proportion to the whole rate as

Power to recover a share of rate from tenant.

the excess of the annual value over the rent paid by such tenant bears to half the annual value.

*Illustration.*—A is a landholder of an estate of which the land-revenue is Rs. 50. The annual value therefore is Rs. 100, and the maximum rate would be Rs. 3 annas 2. The estate is held by a tenant with right of occupancy at Rs. 75 rental.

Supposing the maximum rate to be levied, A will be entitled to recover from the tenant Rs. 1-9, or half the rate, thus—

As half the annual value	is to	Excess of the annual value over the tenant's rent.	so is	The whole rate	to	The portion which the landholder can recover from tenant.
i.e.,		i.e.,		Rs. As.		Rs. As.
50	:	25	::	3 : 2	:	1 : 9

5. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

6. The Lieutenant-Governor shall from time to time assign from the funds at his disposal an amount to be applied in each district for expenditure on all or any of the following purposes:

- (1) the construction, repair and maintenance of roads and communications;
- (2) the construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;
- (3) the construction and repair of hospitals, dispensaries, lunatic asylums, wells and tanks, the planting and preservation of trees, the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

The aggregate of such assignments in any one year shall not be less than the total sum levied under this Act in such district in the year in which the assignment is made.

7. In the case of works which benefit more districts than one, the Lieutenant-Governor may determine what proportion of the expenses of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

8. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made may, at the discretion of the Lieutenant-Governor, be re-assigned for expenditure in the same district, or may be applied for the benefit of the Panjab, on such one or more of the purposes mentioned in section six as the Lieutenant-Governor from time to time directs.

9. Accounts of the receipts in respect of all rates levied under this Act and of the assignments made under section six, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular lan-

guage of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

10. The Lieutenant-Governor shall appoint, in each district, a committee, consisting of not less than six

persons, for the purpose of determining how the amount mentioned in section six shall be applied, and of supervising and controlling such amount.

Provided that not less than one-third of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall from time to time prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

11. Suits for the recovery from co-sharers, tenants or others of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the courts which, for the time being, have cognizance of suits for rent due on land.

12. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorized under this Act to make assessments, to such person as the Lieutenant-Governor appoints.

Provided that such appeal shall be presented within thirty days from the date of such order.

The order of such person on such appeal shall be final.

13. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

14. The Lieutenant-Governor may, by notification from time to time,

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(b) appoint the person or class of persons to whom the appeals referred to in section twelve shall lie;

(c) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(d) exempt wholly or in part any portion of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act;

(e) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the *Government Gazette, Panjab*.

H. S. CUNNINGHAM,

Offg. Secy. to the Council of the  
Govr. Genl. for making  
Laws and Regulations.





# The Gazette of India.

Published by Authority.

---

CALCUTTA, SATURDAY, JANUARY 7, 1871.

---

Separate paging is given to this Part in order that it may be filed as a separate compilation.

---

## PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

---

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 30th December 1870, and was referred to a Select Committee with instructions to make their report thereon in six weeks :—

No. 36 OF 1870.

### THE INDIAN ARMS BILL.

---

#### CONTENTS.

---

##### PREAMBLE.

##### *I.—Preliminary.*

##### SECTION.

1. Short title.
2. Local extent.  
Exclusions.  
Commencement and continuance of Act.
3. Repeal of Acts.
4. Interpretation-clause.

##### *II.—Manufacture and Possession of Cannon.*

5. Manufacture of cannon, without authority of Government prohibited.
6. Possession of cannon without permission prohibited.
7. Such permission to be in writing, and to specify number permitted.

##### *III.—Manufacture and Sale of Arms.*

8. Manufacturing or dealing in arms and ammunition without license prohibited.
9. Licenses by whom to be granted.
10. Form of license.

## SECTION.

11. Licensee to put up a board in his shop.
12. Duration of license.
13. Entries to be made by licensed manufacturers or dealers.  
Inspection of book.
14. Inspection of dealers' premises.
15. Revocation of license to manufacture or deal in arms or ammunition.

*IV.—Importation of Cannon and Arms.*

16. Cannon, arms and ammunition not to be imported without license.
17. Importation of arms and ammunition for private use.

*V.—Transport of Arms.*

18. Power to prohibit transport of arms and ammunition.
19. Arms and ammunition transported for private use.

*VI.—Carrying Arms.*

20. Arrest of persons conveying arms, &c., under suspicious circumstances.  
Procedure where arrest made by person not a Magistrate or a Police Officer.
21. Disarming persons going armed or carrying arms without a license.
22. Exemptions.
23. Grant and revocation or suspension of licenses to carry arms.
24. Form of license.
25. License to state whether it applies to licensee's followers.  
Conditions of grant.
26. Search and seizure of arms and ammunition in certain cases.

*VII.—Disarmament.*

27. Executive Government may order any District or place to be disarmed.
28. Possession of arms and ammunition without license prohibited.
29. Grant of licenses, &c.
30. License to travellers to carry arms.
31. Publication of order for disarming.
32. Power to search for arms and ammunition.
33. Search.
34. Exemptions.

*VIII.—Penalties.*

35. For manufacturing cannon without authority.
36. For possessing cannon without permission.
37. For manufacturing or selling arms without license.
38. On licensee omitting to put up board.
39. For putting up a board without a license.
40. For knowingly purchasing arms or ammunition from an unlicensed person.
41. For failing to keep book required by section 13.
42. For wilful concealment by manufacturer of arms.
43. For importing arms without license.
44. For transporting arms contrary to order.
45. For possessing arms in District ordered to be disarmed.
46. For refusing to produce or concealing arms searched for.
47. For assaulting or resisting any person in the execution of power conferred by Act.
48. For abetment.
49. Summary jurisdiction in respect of certain offences committed within Presidency Towns.
50. Conviction to be quashed on merits only.
51. All other offences committed in Presidency Towns punishable by High Court.
52. Recovery of fines.
53. Rewards to informers.

*IX.—Miscellaneous.*

54. Seizure and detention of sulphur by Government.
55. Notice and limitation of suits.
56. Power to withdraw parts of District from the operation of Act.
57. Act not to alter or affect any other law relating to licenses.
58. Grant of licenses in Presidency Towns.  
Schedule.



## A BILL TO CONSOLIDATE THE LAW RELATING TO CANNON, ARMS AND AMMUNITION.

WHEREAS it is expedient to consolidate the law relating to the manufacture, importation, and sale of cannon, arms and ammunition, and the right to keep and use the same; It is hereby enacted as follows:—

Preamble.

## I.—Preliminary.

Short title.

1. This Act may be called "The Indian Arms Act, 1871."

Local extent.

2. This Act extends to the whole of British India.

Exclusions.

But nothing in this Act applies to:—

(a.) Cannons, howitzers or mortars forming part of the ordinary armament of a vessel, or

(b.) Sulphur kept or sold in reasonable quantities for medicinal purposes.

This Act shall come into operation on the passing thereof and shall remain in force until the Governor General in Council, by notification in the *Gazette of India*, otherwise orders.

Commencement and continuance of Act.

Repeal of Acts.

3. The Acts mentioned in the schedule hereto annexed shall be repealed.

But all permissions given, licenses granted, orders made, and notifications published under any Act hereby repealed shall be deemed to be respectively given, granted, made and published under this Act.

Interpretation-clause.

4. In this Act—  
"cannon" includes howitzers and mortars:

"arms" includes fire-arms, bayonets, swords, daggers, spears and spearheads; and

"ammunition" includes percussion caps, sulphur, grapeshot, cartridges and gunpowder.

## II.—Manufacture and Possession of Cannon.

Manufacture of cannon, without authority of Government prohibited.

5. No person, unless authorized by Government, shall manufacture any cannon.

6. No person shall, without the permission of the Local Government, have in his possession any cannon, except in the course of his duty as a public officer of Government.

Possession of cannon without permission prohibited.

7. Whenever the Local Government permits any person to possess any cannon, such permission shall be in writing signed by a Secretary to the Government, and shall specify the number of cannon which such person is permitted to possess.

A fee of fifty rupees shall be paid on the delivery of such written permission.

## III.—Manufacture and Sale of Arms.

Manufacturing or dealing in arms and ammunition without license prohibited.

8. No person shall manufacture, repair, or sell, or keep or expose for sale, any arms,

or shall manufacture or sell, or keep or expose for sale, any ammunition,

except under a license to manufacture or deal in arms or ammunition, as the case may be.

9. Licenses to manufacture or deal in arms or ammunition may be granted by a Magistrate, or by an Officer authorized by the Governor General of India in Council or by the Executive Government to grant such licenses.

Licenses by whom to be granted.

10. Licenses granted under section nine shall be in the form prescribed by the Governor General of India in Council, and shall be engrossed on a stamped paper of the value of ten rupees.

Form of license.

The stamped paper shall be furnished by the person applying for the license.

A separate license shall be taken out for the sale of sulphur.

11. Every person to whom such license is granted shall put up a board in a conspicuous part of his shop or usual place of business, and cause to be painted thereon in large letters in the vernacular of the District the words "Licensed to manufacture or deal in arms or ammunition," as the case may be.

Licensee to put up a board in his shop.

12. Licenses granted under section nine shall be in force for one year from the date thereof and no longer.

Duration of license.

13. Every person licensed to manufacture or deal in arms, or ammunition, shall enter in a book to be kept by him for that purpose,

Entries to be made by licensed manufacturers or dealers.

(a.) an account of all the stock-in-trade from time to time in his possession or under his control,

(b.) the name and address of every purchaser of arms or ammunition sold by him, and

(c.) the nature, description and quantity of such arms or ammunition.

Such book shall be open at all times to inspection by the Magistrate or other Officer duly authorized by Government in that behalf, and he may take copies of all entries therein contained.

Inspection of book.

14. The Magistrate or other Officer authorized as aforesaid may at any time enter any premises in which arms or ammunition are manufactured or kept by any licensed manufacturer or dealer in arms or ammunition, in order to inspect his stock-in-trade.

Inspection of dealers' premises.

15. Any license granted under section nine may be granted subject to such conditions as are thought necessary, and may be revoked or suspended by the Officer authorized to grant such licenses whenever he thinks fit.

Revocation of license to manufacture or deal in arms or ammunition.

## IV.—Importation of Cannon and Arms.

16. Except for the public service, no cannon, arms, ammunition or saltpetre shall be imported, either by sea or by land, into India except under a license from the Governor General in Council, or from some

Cannon and arms and ammunition not to be imported without license.

Officer authorized in that behalf by the Governor General in Council.

17. The provisions of section sixteen do not extend to arms or ammunition imported by any person in reasonable quantities for his own private use; but the Collector of Customs may at any time detain such arms or ammunition, until he receives the orders of Government thereon.

#### V.—Transport of Arms.

18. The Governor General in Council may from time to time by order prohibit the transport of any arms, ammunition, lead, saltpetre, or military stores, or of any particular description of arms, ammunition, or military stores from one part of India to another,

or the transport thereof in any particular direction to be specified in the order,

or prohibit the transport thereof except according to such rules and conditions as may be specified in the order,

and the Local Government shall have the like power within the territories under its government or administration.

Every such order may be cancelled by the authority by which it was made.

19. Nothing in section eighteen extends to arms and ammunition transported for private use by any person in reasonable quantities for his own private use in any District or place not ordered or liable to be disarmed under this Act.

#### VI.—Carrying Arms.

20. Any person found carrying or conveying any arms, ammunition, or military stores, in such a manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose dangerous to the public peace, may be apprehended without warrant by any other person, and detained in custody in order that he may be dealt with according to law.

Any person apprehended by a person not being a Magistrate, Deputy Magistrate, or Assistant to a Magistrate, or Police Officer, shall be delivered over as soon as possible to a Police Officer.

All persons apprehended by or delivered to a Police Officer under the provisions of this section shall be carried before a Magistrate or other Officer competent by law to punish them for the offence or to commit them for trial.

21. Any person going armed with or carrying any arms without having obtained a license from a Magistrate or other Officer authorized by the Governor General in Council or the Local Government authorizing him to carry arms, shall be liable to be disarmed by any Magistrate, Joint Magistrate, or Deputy Magistrate, or Assistant to a Magistrate, or by a Police Officer, if, in the judgment

of such Magistrate or other Officer as aforesaid, it is dangerous to the public peace to allow such person to go armed or to carry arms.

#### Exemptions.

22. The provisions of the sections twenty and twenty-one do not apply to—  
(a). Officers, Non-Commissioned Officers, Commissioned, Non-Commissioned, and Warrant Officers, Soldiers, and Sailors, and Sailors. Warrant Officers, Soldiers, and Sailors in the Military or Naval Service of Her Majesty, in respect of arms and ammunition kept by them for use in the public service:

#### Volunteers.

(b). Members of Volunteer Corps, in respect of such arms and ammunition:

(c). Police and Revenue Officers and other persons, in respect of arms and ammunition furnished by Government for use in the public service or provided by themselves with the sanction of Government for such use; or

(d.) such other persons, classes of persons, Districts or parts of Districts, as the Local Government, by notification in the official Gazette, from time to time exempts from such provisions.

23. Licenses to carry arms may be granted by any Magistrate or other Officer specially authorized by the Governor General in Council or the Local Government to grant such licenses, and may be revoked or suspended by any person authorized to grant such license whenever he thinks fit.

24. The license shall be in the form prescribed in this behalf by the Governor General in Council.

25. The license shall state whether its operation is limited to the licensee or whether it extends to any of his followers.

In the latter case the number of the licensee's followers and the number and description of arms to be carried by each of such followers shall be specified.

Every such license may be granted subject to such conditions (if any) as the grantor thinks fit; and on breach of any such condition, or on failure to comply therewith, the license shall become void.

26. Whenever a Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms or ammunition for any unlawful purpose,

or that such person cannot, in the judgment of the Magistrate, be left in the possession of any such arms or ammunition, without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which the Magistrate has reason to believe such arms or ammunition are or is to be



found, and may seize and detain the same in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by or in the presence of the Magistrate, or by or in the presence of a Joint or Deputy Magistrate, or a European Assistant, or by or in the presence of some European Officer, Civil or Military, to be specially empowered by Government.

#### VII.—Disarmament.

**27.** The Governor General in Council or the Local Government may, whenever it appears necessary for the public safety, order that any Province, District, or place shall be disarmed.

Executive Government may order any District or place to be disarmed.

**28.** In such Province, District, or place, as well as in any Province, District, or place in which an order for a general search for arms has been issued under Act No. XXVIII of 1857, it shall not be lawful for any person to have in his possession without a license any arms or ammunition.

**29.** Licenses to have in possession any arms or ammunition may be granted by any Magistrate or other Officer specially authorized by the Governor General in Council or the Local Government to grant such licenses, and may be revoked or suspended by any Officer authorized to grant such licenses, whenever he thinks fit.

The license shall be in the form prescribed in this behalf by the Governor General in Council or by the Local Government.

**30.** When any person has a license from the Magistrate of the District or place at which he resides, or may be, to carry on a journey such arms as the Magistrate considers reasonable for his private use, and obtains from such Magistrate a license stating—

the name and address of such person,  
the route by which he intends to proceed,  
the time which such journey is expected to occupy, and  
the arms which he is permitted to carry,

such license shall have the same force and effect, according to its tenor, in every District or place specified therein, as if leave to go armed had been granted by the Magistrate of such District or place.

**31.** In every Province, District, or place which the Governor General in Council or the Local Government orders to be disarmed, such order shall be published in the *Gazette of India* or in the local *Gazette*, and shall also be made public in such other manner as the Governor General in Council or the Local Government directs.

**32.** The Magistrate or other Officer mentioned in the order may search or cause to be searched any house or premises occupied by any person reasonably suspected of having in his possession or custody any arms or ammu-

nition without such license as aforesaid, or in which the Magistrate has reason to believe that any such arms or ammunition are or is concealed.

**33.** The search shall be conducted by or in the presence of the Magistrate or by or in the presence of a Joint or Deputy Magistrate or European Assistant, or by or in the presence of some European Officer, Civil or Military, appointed by Government to conduct such searches.

All arms and ammunition found on such search shall be confiscated.

**34.** Nothing in this Part applies to any person or persons exempted by the authority of the Governor General in Council or of the Local Government of the proclaimed District, or by any European Officer serving in such District duly authorized by the Local Government on that behalf.

#### VIII.—Penalties.

**35.** Whoever not being authorized by Government manufactures any cannon, shall be liable to a fine not exceeding one thousand rupees, or to imprisonment for a term not exceeding three years, or to both.

**36.** Whoever, without the permission of the Local Government, has in his possession any cannon, except in the course of his duty as a public Officer, shall be liable to a fine not exceeding five hundred rupees for every such cannon.

**37.** Whoever manufactures, repairs, sells, or keeps or exposes for sale, any arms or ammunition without such license as is mentioned in section nine, or contrary to any of the conditions contained in such license, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding two years, or to both.

All arms and ammunition belonging to the offender shall be forfeited if the convicting Court or Officer so directs.

**38.** Any person to whom such license has been granted omitting to put up in a conspicuous part of his shop or usual place of business, a board inscribed as is mentioned in section eleven, shall be liable to a fine not exceeding one hundred rupees.

**39.** Any person, to whom such license has not been granted in the manner prescribed, putting up such board as aforesaid in his shop or usual place of business, shall be liable to a fine not exceeding one hundred rupees.

**40.** Any person knowingly purchasing any arms or ammunition from any person not licensed to sell the same, shall be liable to a fine not exceeding one hundred rupees.

**41.** Any person omitting or failing duly to keep such book as is mentioned in section thirteen, or to make therein all such entries as are hereby required,

and any person preventing or obstructing the inspection of such book, or making a false entry therein,

shall be liable for every such offence to a fine not exceeding five hundred rupees, in addition to double the value of any arms or ammunition sold of which he fails to make such entry, or respecting which he makes a false entry.

If the offender be licensed to manufacture or deal in arms or ammunition, he shall also forfeit his license if the convicting Magistrate so directs.

**42. Any manufacturer or dealer intentionally**

For wilful concealment by manufacturer of arms. concealing from a Magistrate or other Officer entering his premises under section fourteen any part of his stock-in-trade, or wilfully refusing to point out where the same is kept, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding two years or to both fine and imprisonment,

and any arms or ammunition belonging to such person may be seized and shall be confiscated if the convicting Magistrate so directs.

**43. Any person importing or attempting to**

For importing arms without license. import either by sea or by land into India without such license as is mentioned in section sixteen any cannon, arms, ammunition, or saltpetre,

or knowingly concealing any cannon, arms, ammunition, or saltpetre imported without such license,

shall be liable to imprisonment for a term not exceeding three years, or to fine not exceeding one thousand rupees, or to both;

and the articles so imported shall be confiscated if the convicting Magistrate so directs.

Nothing in the former part of this section applies to arms or ammunition imported by any person in reasonable quantities for his own private use.

**44. Any person transporting or causing to**

For transporting arms contrary to order. be transported or attempting to transport or cause to be transported, any arms, ammunition, lead, saltpetre, or military stores, contrary to any order made under section eighteen, or to the rules and conditions specified therein, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding three years, or to both,

and the articles transported or attempted to be transported shall be confiscated.

Any person by concealment or other device transporting or causing to be transported, or attempting to transport or cause to be transported, such arms, ammunition, lead, saltpetre, or military stores, shall, in addition to the fine hereby provided, be liable, upon conviction, to imprisonment for a term not exceeding seven years.

Nothing in the former part of this section applies to arms or ammunition transported by any person in reasonable quantities for his private use in any District or place not ordered to be disarmed.

**45. Whoever, after the expiration of the time**

For possessing arms in district ordered to be disarmed. mentioned in any order published under section thirty-one in any Province, District, or place to which that section applies,

or who in any Province, District, or place in which an order for a general search for arms has been issued, and is still in operation

has in his possession or custody any arms or ammunition without such license as is mentioned in section twenty-nine,

shall be liable to be imprisoned for a term not exceeding two years, or to fine not exceeding one thousand rupees, or to both.

**46. If on any such search being made under**

For refusing to produce or concealing arms searched for. the provisions of section twenty-six or thirty-two any person, having in his possession or power any such arms or ammunition, or knowing where such arms or ammunition are concealed, refuse to produce or point out the same to the Officer making the search,

or if any person intentionally conceals or attempts to conceal any such arms or ammunition,

such person may be apprehended without warrant, and shall be liable to imprisonment for a term not exceeding two years, or to fine not exceeding one thousand rupees, or to both.

**47. Whoever assaults or resists any person**

For assaulting or resisting any person in the execution of power conferred by Act. in the execution of any power vested in him by this Act, shall be liable to a fine not exceeding two hundred rupees, or to imprisonment for a term not exceeding six months, or to both.

**48. Whoever abets within the meaning of the**

For abetment. Indian Penal Code any offence under this Act shall be liable to the punishment hereby provided for such offence.

**49. If any offence which by this Act is made**

Summary jurisdiction in respect of certain offences committed within Presidency Towns. punishable with fine, or with fine and imprisonment not exceeding six months, is committed by any person within the local limits of the ordinary original criminal jurisdiction of the High Courts at Fort William, Madras or Bombay, such offence shall be punishable upon summary conviction by any Police Magistrate.

**50. No conviction, order, or judgment under**

Conviction to be quashed on merits only. the last preceding section shall be quashed for error of form or procedure, but only on the merits;

and it shall not be necessary to state on the face of the conviction, order, or judgment the evidence on which it proceeds,

but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*,

and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order, or judgment shall be aided by what so appears in such depositions.

**51. All other offences punishable under this**

All other offences committed in Presidency Towns punishable by High Court. Act which are committed within the local limits of the ordinary original criminal jurisdiction of the High Courts at Fort William, Madras and Bombay, shall be punishable by such Court.



52. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of those towns in force for the time being.

53. Any fine or penalty levied from any person convicted of an offence under this Act, or any portion of such fine or penalty, may be awarded to the person on whose information the conviction takes place.

#### IX.—Miscellaneous.

54. The Governor General in Council or the Local Government may at any time seize all sulphur in the possession of any person, and detain the same for such time as may be deemed necessary for the public safety.

55. No suit or other proceeding shall be commenced or prosecuted against any person for any thing done in pursuance of this Act, without giving him a month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

56. The Governor General in Council or the Local Government may from time to time withdraw from the operation of all or any of the provisions of this Act, any part or parts of any District or place; and may in like manner, as occasion requires, subject the same again to the operation of all or any of such provisions.

57. Nothing in this Act alters or affects any law for the time being in force relating to licenses.

58. All licenses which may by this Act be granted by a Magistrate may in the Presidency Towns be granted by a Commissioner of Police.

#### SCHEDULE.

Number and year.	TITLE.
XXXI of 1860	An Act relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.
VI of 1865	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases).
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.

#### STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is merely to consolidate the three Acts in which the law relating to Arms and Ammunition is now contained.

The wording and arrangement of the law have been improved, but no alteration has been made in its substance.

W. ROBINSON.

The 16th December 1870.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 6th January 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 1 of 1871.

*A Bill to facilitate the construction of Works of Public Utility from Local and Municipal Funds.*

WHEREAS it is expedient to facilitate the construction of works of public utility from Local and Municipal Funds by means of advances to be made by the Government: It is hereby enacted as follows :—

1. This Act may be called "The Local Public Works Act, 1870."

2. This Act shall extend to all parts of British India.

3. In this Act—

"Advance" means an advance made under this Act and includes all interest and charges payable to the Government under this Act on account of such advance :

"Fund" means all monies received or receivable on account of a Local or Municipal Fund from which an advance is to be repaid :

"Additional rate" means any rate or cess which may be levied for the purposes of a Local or Municipal Fund from which an advance is to be repaid :

"The person administering" includes all persons duly authorized to receive, keep in deposit, or expend a Fund, or an additional rate.

4. If the person administering any Public or Municipal Fund desires to obtain an advance from the Government for the purpose of carrying out, or of assisting in carrying out, a work of public utility at the charge of such

Fund, he may make an application to the Local Government for such advance, and the Local Government, after such enquiry as in each case it may think desirable, if satisfied that such advance should be made, may authorize it to be made, subject to the provisions hereinafter contained.

5. The Governor General in Council shall from time to time make rules for regulating all matters relating to the making of such advances, and the said rules shall provide, amongst other things, for the following :

1. The determination of the Local and Municipal Funds to which this Act shall apply :

2. The works for which advances may be made under this Act :

3. The manner of making applications for advances :

4. The manner of conducting enquiries relative to applications :

5. The manner of recording the conditions on which an advance is made :

6. The manner and time of making advances :

7. The inspection of works carried out under this Act :

8. The instalments by which advances shall be repaid, the interest to be charged on advances and the manner and time of repaying advances and discharging the interest charged on the same :

9. The determination of the charges that may be made in respect of any advance, against the Fund from which such advance is repayable, on account of the share of the costs of the Government in giving effect to this Act :

10. The manner of keeping and auditing the accounts of the expenditure of advances, of the repayment of the same, and of the discharge of the interest thereon :

11. The amount that may from time to time be applied by the Local Government from the public revenues for the purpose of making advances.

The said rules shall be published in the *Gazette of India*, and when so published all Courts shall take judicial notice of them.

6. The person from time to time administering any Fund shall duly repay and discharge such advance to the Government from such Fund, in accordance with the conditions on which it was made, and in preference to all other claims against such Fund.

7. If at any time an advance be not repaid and discharged in accordance with the conditions on which it was made, the Local Government may appoint an officer to take possession of and receive the whole or any specified part of the Fund in the place of the person for the time being administering the same, and thereupon and so long as such officer shall remain so appointed and to the extent directed

by the Local Government, the said person shall cease to have any authority to keep or receive the said Fund, and the receipt of such officer shall be a sufficient discharge for all demands payable to such Fund.

The Local Government may direct such officer to repay and discharge the advance as aforesaid from any amount so received by him. All payments made in that behalf by such officer shall be deemed to be a first charge against the said Fund, and the residue only of any amount so received, after making all such payments, shall be repaid to the person administering the said Fund.

8. If at any time an advance be not repaid and discharged, according to the conditions on which it was made, and if such advance has been made subject to the condition that an additional rate shall be levied to provide for the due repayment and discharge of the advance, and if the person administering the Fund fails to levy such rate in the manner required under the said rules, the Local Government may order him to do all things needful for the levy of the said rate, and may appoint an officer to levy and receive the same.

An officer so appointed shall, so far as he shall be authorized so to do by the Local Government, and for the purpose of levying and receiving such rate, exercise all or any of the powers commonly so exercised by the person administering the Fund, and in the place of such person ; and so long as such officer remains so appointed and to the extent of the authority given to the said officer by the Local Government, such person shall cease to exercise the said powers.

An additional rate levied and received under this section shall be dealt with as though it had been received under the section next preceding.

9. No advance under this Act shall exceed six times the gross income of the Fund received during the year next preceding that in which the advance is authorized by the Local Government.

10. No person administering any Local or Municipal Fund who is not authorized by some special law to borrow money on the security of such Fund shall borrow money on such security otherwise than in accordance with the provisions of this Act.

#### STATEMENT OF OBJECTS AND REASONS.

The Government of India has recognized the importance of facilitating to the utmost the prosecution of local works of improvement, and has come to the conclusion that a system somewhat similar to that established under the English Public Works Loan Acts may be introduced in India with much advantage. The Government would make advances, to be repaid with interest in a term of years, for works of certain classes, the public utility of which was duly ascertained. A certain maximum sum would be placed at the com-



mand of the Local Governments, to be applied in making such advances, on which they would operate, the power of extending the advances to new objects being limited by the obligation not to exceed that sum, so that, when the whole authorized sum was once advanced, the earlier loans must be paid off before fresh ones could be made.

It has been ruled, however, more than once recently, that it is not desirable to give the local bodies who deal with local or municipal revenues independent powers of borrowing, and that, when for any special reason it may be expedient that funds should be borrowed for local objects, the Government itself should lend the money. This course has been followed in several cases.

But in most of these cases there is no means of giving the Government a legal lien on the revenues on the security of which the loans are made. A municipal body or a person administering local revenues has no power to do more than deal with the revenue as it is received, and cannot give any

valid pledge that the income of future years shall be applied in a particular way, unless under express legislative authority, which certainly has no existence in the case of most of the Local Funds in India. When the last law regarding municipalities in the North-Western Provinces, Act VI of 1868, was passed, the power of borrowing was deliberately rejected by the Government of India and the Legislative Council.

The present Bill has therefore been prepared in the Public Works Department in order to provide for the making of advances of public money for works of public utility to local or municipal bodies, obtaining at the same time valid security for their repayment from the funds at the disposal of such bodies.

R. STRACHEY.

21st March 1870.

WHITLEY STOKES,  
*Secy. to the Govt. of India.*



# The Gazette of India.

Published by Authority.

---

CALCUTTA, SATURDAY, JANUARY 14, 1871.

---

Separate paging is given to this Part in order that it may be filed as a separate compilation.

---

## PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 30th December 1870, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

No. 36 of 1870.

### THE INDIAN ARMS BILL.

#### CONTENTS.

##### PREAMBLE.

##### *I.—Preliminary.*

##### SECTION.

1. Short title.
2. Local extent.  
Exclusions.  
Commencement and continuance of Act.
3. Repeal of Acts.
4. Interpretation clause.

##### *II.—Manufacture and Possession of Cannon.*

5. Manufacture of cannon, without authority of Government prohibited.
6. Possession of cannon without permission prohibited.
7. Such permission to be in writing, and to specify number permitted.

##### *III.—Manufacture and Sale of Arms.*

8. Manufacturing or dealing in arms and ammunition without license prohibited.
9. Licenses by whom to be granted.
10. Form of license.



## SECTION.

11. Licensee to put up a board in his shop.
12. Duration of license.
13. Entries to be made by licensed manufacturers or dealers.  
Inspection of book.
14. Inspection of dealers' premises.
15. Revocation of license to manufacture or deal in arms or ammunition.

*IV.—Importation of Cannon and Arms.*

16. Cannon, arms and ammunition not to be imported without license.
17. Importation of arms and ammunition for private use.

*V.—Transport of Arms.*

18. Power to prohibit transport of arms and ammunition.
19. Arms and ammunition transported for private use.

*VI.—Carrying Arms.*

20. Arrest of persons conveying arms, &c., under suspicious circumstances.  
Procedure where arrest made by person not a Magistrate or a Police Officer.
21. Disarming persons going armed or carrying arms without a license.
22. Exemptions.
23. Grant and revocation or suspension of licenses to carry arms.
24. Form of license.
25. License to state whether it applies to licensee's followers.  
Conditions of grant.
26. Search and seizure of arms and ammunition in certain cases.

*VII.—Disarmament.*

27. Executive Government may order any District or place to be disarmed.
28. Possession of arms and ammunition without license prohibited.
29. Grant of licenses, &c.
30. License to travellers to carry arms.
31. Publication of order for disarming.
32. Power to search for arms and ammunition.
33. Search.
34. Exemptions.

*VIII.—Penalties.*

35. For manufacturing cannon without authority.
36. For possessing cannon without permission.
37. For manufacturing or selling arms without license.
38. On licensee omitting to put up board.
39. For putting up a board without a license.
40. For knowingly purchasing arms or ammunition from an unlicensed person.
41. For failing to keep book required by section 13.
42. For wilful concealment by manufacturer of arms.
43. For importing arms without license.
44. For transporting arms contrary to order.
45. For possessing arms in District ordered to be disarmed.
46. For refusing to produce or concealing arms searched for.
47. For assaulting or resisting any person in the execution of power conferred by Act.
48. For abetment.
49. Summary jurisdiction in respect of certain offences committed within Presidency Towns.
50. Conviction to be quashed on merits only.
51. All other offences committed in Presidency Towns punishable by High Court.
52. Recovery of fines.
53. Rewards to informers.

*IX.—Miscellaneous.*

54. Seizure and detention of sulphur by Government.
55. Notice and limitation of suits.
56. Power to withdraw parts of District from the operation of Act.
57. Act not to alter or affect any other law relating to licenses.
58. Grant of licenses in Presidency Towns.  
Schedule.